Court File No. CV-16-11290-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF MAPLE BANK GmbH

AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*, R.S.C. 1985, C.W-11, AS AMENDED

AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

BETWEEN:

ATTORNEY GENERAL OF CANADA

Applicant

and

MAPLE BANK GmbH

Respondent

THE

SIXTEENTH REPORT OF KPMG INC. IN ITS CAPACITY AS

COURT APPOINTED LIQUIDATOR OF THE BUSINESS IN CANADA OF MAPLE BANK GMBH AND ITS ASSETS AS DEFINED IN SECTION 618 OF THE *BANK ACT*

February 28, 2024

Table of Contents

1. INTRODUCTION AND PURPOSE OF THE SIXTEENTH REPORT.....3

2. LIQUIDATOR'S PROFESSIONAL FEES 7

3. PROFESSIONAL FEES OF THE LIQUIDATOR'S COUNSEL; BORDEN LADNER GERVAIS.....17

4. LIQUIDATOR'S RECOMMENDATIONS 20

Listing of Appendices

Appendix A	ICC Order dated June 8, 2016
Appendix B	March 2017 Distribution Order dated March 10, 2017
Appendix C	September 2017 Distribution Order dated September 26, 2017
Appendix D	Second ICC Order dated March 2, 2020
Appendix E	Data Custodian Extension Order dated August 26, 2021
Appendix F	Summary of the Liquidator's Accounts for the Fee Period
Appendix G	Data Transfer Order dated January 26, 2018
Appendix H	Data Custodian Order dated July 23, 2020
Appendix I	Summary of Liquidator Personnel's Hourly Rate by Fiscal Year for Phase 1
Appendix J	Summary of Liquidator's Accounts by Fiscal Year for Phase 1
Appendix K	Summary of Liquidator Personnel's Hourly Rate by Fiscal Year for Phase 2
Appendix L	Summary of Liquidator's Accounts by Fiscal Year for Phase 2
Appendix M	Pie Charts of KPMG Hours and Work Distribution
Appendix N	Fee Affidavit of Nicholas Brearton re; the Liquidator's Fees
Appendix O	Fee Affidavit of Bevan Brooksbank re; the Liquidator's Counsel's Fees

1. *INTRODUCTION AND PURPOSE OF THE SIXTEENTH REPORT*

BACKGROUND

1. Maple Bank GmbH ("**Maple Bank**") is a Canadian-owned German bank, and an authorized foreign bank in Canada under Section 2 and Part XII.1 of the *Bank Act* (an "**Authorized Foreign Bank**"). In Germany, Maple Bank is subject to regulation by the Federal Financial Supervisory Authority ("**BaFin**"). As an Authorized Foreign Bank, Maple Bank was regulated with respect to its business in Canada (the "**Toronto Branch**") by the Office of the Superintendent of Financial Institutions ("**OSFI**").

2. As more fully described in the Liquidator's first report to this Court dated March 2, 2016 (the "**First Report**"), in the period leading up to the commencement of the *Winding-up and Restructuring Act* ("**WURA**") proceeding, the Toronto Branch had three major lines of business: (i) the origination and securitization of real property mortgages in Canada; (ii) structured secured lending; and (iii) security financing transactions (collectively, the "**Business**").

3. The emergence of significant German tax claims against Maple Bank and the resulting indebtedness of Maple Bank led to:

   i. BaFin imposing a moratorium on Maple Bank's business activities, which caused Maple Bank to cease business and institute insolvency proceedings in Germany;

   ii. The appointment of a German insolvency administrator (the "**GIA**") over Maple Bank;

   iii. The issuance of default notices and the termination of agreements by financial institutions that were counterparties to financial contracts (primarily swaps and hedging instruments) with the Toronto Branch in respect of their dealings with Maple Bank's Business in Canada;

iv. Canada Mortgage and Housing Corporation, after the issuance of a default notice to Maple Bank, taking control of the mortgage backed securities business of the Toronto Branch and the corresponding mortgage pools (totaling approximately $3.5 billion); and

v. OSFI issuing orders under section 619 of the *Bank Act* for the taking of control of the assets of Maple Bank in respect of the Business.

4. The events described above prompted OSFI to request that the Attorney General of Canada seek a winding-up order pursuant to section 10.1 of the WURA in respect of the Business. On February 16, 2016, Regional Senior Justice Morawetz of the Ontario Superior Court of Justice [Commercial List] (the "**Court**") granted an order (the "**Winding-Up Order**") to, among other things, (i) wind-up the Business; and (ii) appoint KPMG Inc. ("**KPMG**") as liquidator (the "**Liquidator**") of the Business and of the assets of Maple Bank as defined in section 618 of the *Bank Act* (the "**Assets**").

5. The Liquidator has, under the supervision of the Court, subsequently realized upon substantially all of the Assets, run a claims process and paid all of the liabilities of the Toronto Branch, and made four interim distributions to the GIA. The only remaining substantive issues the Liquidator is dealing with are the receipt of a refund from the Canada Revenue Agency (the "**CRA**") related to various tax appeals and the GIA's request that the records of the Toronto Branch and Maple Securities Canada Limited ("**MSCL**") be transferred to it in Germany. The Liquidator's activities for the period up to August 20, 2021, and various Court Orders requested in connection thereto, are outlined in reports of the Liquidator numbered One through Fifteen, which are available on the Liquidator's website at htpp://www.kpmg.com/ca/maplebank.

6. Pursuant to an Order dated June 8, 2016, the Court appointed Jonathan Wigley of the law firm Gardiner Roberts LLP as Independent Cost Counsel (the "**ICC**") to review the fees and disbursements (collectively the "**Professional Fees**") of the Liquidator and its counsel; Gowling WLG (Canada) LLP ("**Gowling**"), and to report to the Court (the "**ICC Report**") with respect to the fairness and reasonableness of the Professional Fees (the "**ICC Order**"). A copy of the ICC

Order is attached hereto as **Appendix "A"**.

7. Pursuant to an Order dated March 10, 2017, the Court approved the Professional Fees of the Liquidator and Gowling for the period February 16, 2016 to November 30, 2016, along with the related ICC Report and the activities of the ICC (the "**March 2017 Distribution Order**"). The March 2017 Distribution Order also expanded the scope of the ICC's responsibilities to include reviewing the fees and disbursements of Borden Ladner Gervais LLP ("**BLG**"), who had become the Liquidator's primary legal counsel. A copy of the March 2017 Distribution Order is attached hereto as **Appendix "B"**.

8. Pursuant to an Order dated September 26, 2017, the Court approved the Professional Fees of the Liquidator and its counsel; BLG, for the period November 30, 2016 to July 31, 2017, along with certain fees of Gowlings related to various tax and transaction matters (the "**September 2017 Distribution Order**"). The September 2017 Distribution Order also approved the related ICC Report and the activities of the ICC. A copy of the September 2017 Distribution Order is attached hereto as **Appendix "C"**.

9. Due to the unexpected death of Mr. Wigley, on March 2, 2020, the Court issued an Order, (the "**Second ICC Order**") pursuant to which Mr. Ilchenko, a lawyer at Pallett Valo LLP, was appointed as the replacement ICC. The ICC was ordered to review the fees and disbursements of the Liquidator and its counsel and make submissions to the Court with respect to the fairness and reasonableness of the Professional Fees and whether the Professional Fees ought to be assessed and allowed by the Court as filed. A copy of the Second ICC Order is attached hereto as **Appendix "D"**.

10. Thereafter, Mr. Ilchenko commenced a review of certain KPMG and BLG invoices covering the period subsequent to those last approved by the Court (i.e. subsequent to July 31, 2017) but did not complete the review prior to his appointment to the bench.

11. On August 16, 2021, Mr. Ilchenko was sworn in as a Bankruptcy Registrar (the "**Registrar**") for Toronto. As a result of this appointment, Mr. Ilchenko was no longer able to continue as ICC.

12. Pursuant to an Order dated August 26, 2021, the Court, *inter alia*, discharged Mr. Ilchenko as ICC, *nunc pro tunc*, effective August 16, 2021 and authorized him, in his capacity as Registrar, to continue and complete his review and assessment of the fees and disbursements of the Liquidator and its counsel including the completion of the ICC Report (the "**Data Custodian Extension Order**"). The Data Custodian Extension Order also permitted the Registrar, in furtherance of conducting such review and assessment, to access any and all documents and materials previously utilized by the ICC. A copy of the Data Custodian Extension Order is attached hereto as **Appendix "E"**.

PURPOSE OF THE SIXTEENTH REPORT

13. The purpose of this Sixteenth Report (the "**Sixteenth Report**") is to provide information to the Court in respect of:

    i. The Liquidator's Professional Fees from August 1, 2017 to December 31, 2023; and

    ii. The Professional Fees of the Liquidator's Counsel; BLG from August 1, 2017 to January 31, 2024

    thereby assisting Associate Justice Ilchenko with his review and assessment of the Professional Fees of the Liquidator and its counsel; BLG, pursuant to the Data Custodian Extension Order.

TERMS OF REFERENCE AND DISCLAIMER

14. Capitalized terms not defined in the Sixteenth Report are as defined in either the Winding-Up Order and/or the First Report through the Fifteenth Report. Unless otherwise indicated, all references to monetary amounts herein are denominated in Canadian dollars ("**CAD**"). Copies of the Liquidator's Court reports and all motion records and Orders in these proceedings are available on the Liquidator's website at http://www.kpmg.com/ca/maplebank.

2. *THE LIQUIDATOR'S PROFESSIONAL FEES*

SUMMARY OF PROFESSIONAL FEES

15. A summary of the Liquidator's accounts for the period August 1, 2017 to December 31, 2023 (the "**Fee Period**") is outlined below:

Hours	3,395.35 hours
Fees	$2,166,391.00
Disbursements	$45,848.99
HST	$287,591.25
Total	$2,499,831.24
Average Rate per Hour	$638.05 / hour

A summary of the Liquidator's accounts for the Fee Period, including both Phase 1 and Phase 2 (each term as defined herein) is attached hereto and marked as **Appendix "F"**. Actual invoice copies are attached in the fee affidavit of Nicholas Brearton (defined and referenced below).

16. The Liquidator has split its activities in respect of the winding up of Toronto Branch into two parts; (a) those related to the transfer of certain Toronto Branch digital data to the GIA ("**Phase 2**") and (b) all other activities ("**Phase 1**").

17. With respect to the Phase 2 activities, only those activities related to the analysis of digital data which the GIA had requested be transferred to it, along with the identification and exclusion of specific data as requested by certain DTO Stakeholders (as defined below), all pursuant to the Data Transfer Order dated January 26, 2024 (the "**Data Transfer Order**") were included. For clarity, the Liquidator's activities associated with the transfer of undisputed physical and digital data (as outlined in paragraph 21 (viii) below) to the GIA (also pursuant to the Data Transfer Order), along with the Liquidator's activities associated with the Data Custodian Order dated July 23, 2020, as subsequently extended, (the "**Data Custodian Order**") were included in Phase 1. Copies of the Data Transfer Order

and the Data Custodian Order are attached hereto as **Appendices "G"** and **"H"** respectively.

18. The separate tracking of activities associated with Phase 2 was necessary to preserve the ability to allocate these fees, if determined appropriate, to the various parties who had an interest in the data the GIA sought to have transferred to it. However, we understand that the GIA has subsequently agreed with these parties that these fees will be paid by the estate of Toronto Branch.

19. The fee summaries and tables presented herein have been assembled based on KPMG's fiscal year, which runs from October 1 to September 30. In the case of invoices that straddle two fiscal years (there were only four such invoices which involved periods prior to October 1, 2020), the hours, fees, disbursements and taxes were allocated to their respective fiscal year.

PHASE 1 SUMMARY AND DESCRIPTION OF ACTIVITIES

20. Attached hereto and marked as **Appendix "I"** is a summary of each professional's hourly rate by fiscal year for Phase 1 of the Fee Period. Additionally, attached hereto and marked as **Appendix "J"** is a summary of the Liquidator's accounts for Phase 1 of the Fee Period by fiscal year including the average hourly rate. An overview of the Liquidator's accounts for Phase 1 of the Fee Period, is outlined below:

Hours	2,857.50 hours
Fees	$1,855,875.00
Disbursements	$45,716.39
HST	$247,206.92
Total	$2,148,798.31
Average Rate per Hour	$649.48 / hour

21. A high-level description of the Liquidator's Phase 1 activities during the Fee Period is outlined below.

i. Reviewing submitted proof of claim forms and settling claims pursuant to the Claims Procedure Order, including:

   a. Settlement of the Global One Financial Inc. claim;

   b. Settlement of the Radius Financial Inc. (and related entities) claim;

   c. Settlement of the Non-Executives Employees' claims; and

   d. Settlement of the Executives Employees' claims.

   Each claim settlement listed above involved the review and subsequent counterparty negotiation of a written settlement agreement.

ii. Establishing appropriate reserves to provide for unproven claims, possible future claims, outstanding tax liabilities, and costs of these Liquidation proceedings;

iii. Issuing interim distributions to the GIA, and publishing their respective notice of distribution to creditors, as detailed below:

   a. A distribution of approximately $91.4 million CAD was made on September 27, 2017, in accordance with the September 2017 Distribution Order;

   b. A distribution of approximately $5.0 million CAD was made on December 13, 2017, in accordance with the Third Interim Distribution Order; and

   c. A distribution of approximately $25.7 million CAD was made on August 5, 2020, in accordance with the Fourth Interim Distribution Order.

iv. Liaising with the CRA and their legal counsel; Department of Justice (the "**DOJ**"), to settle the Initial CRA Claims and the Amended CRA Claim (collectively, the "**CRA Claims**"). This included, among other things:

   a. Delivering to the DOJ a settlement proposal in respect of the CRA Claims;

   b. Filing administrative appeals (i.e objections) to the CRA's position

with respect to amounts owing;

c. Filing a Notice of Appeal and subsequently a second Notice of Appeal (collectively, the "**Tax Appeal**") with the Tax Court of Canada should a settlement on the CRA claims not be reached with the CRA;

d. Filing an Amended Notice of Appeal on April 12, 2018, and a Notice of Objection on May 23, 2018;

e. In conjunction with the CRA, requesting the Tax Court of Canada amend the timetable associated with the Tax Appeal;

f. Responding, with the assistance of the former Toronto Branch CFO and the Liquidator's counsel; BLG, to the CRA's written questions made pursuant to examination for discovery;

g. Working with the CRA to reach an omnibus settlement in respect of all amounts owing to/due from the CRA that were subject to the Tax Appeal as subsequently amended. This included demonstrating to the CRA, with the assistance of Ernst & Young LLP ("**EY**"), that the Liquidator's proposed settlement amounts were complete and accurate;

h. Negotiating with the CRA the written agreement settling all matters subject to the Notice of Appeals filed with the Tax Court of Canada as subsequently amended;

i. Discussing with the CRA the Interest Stops Issue (i.e. the interest owing to the CRA on Toronto Branch's unpaid taxes after it entered into liquidation proceedings), resulting in a settlement of the dispute;

j. Reviewing the CRA's draft refund calculations and, with the assistance of EY, providing to the CRA the Liquidator's comments on same; and

k. Communicating with the GIA on developments associated with the Tax Appeal and the Interest Stops Issue, including material actions to be taken.

v. Reviewing and filing various tax returns on behalf of Toronto Branch including:

   a. The 2015 to 2023 T2 Corporate Income Tax Returns;

   b. The 2019 and 2020 GST/HST Returns; and

   c. The self assessed GST for 2021 to 2023.

vi. Preparing financial statements for Toronto Branch and providing audit support to the German auditor of Maple Bank for the years ended September 30, 2015 up to and including 2021;

vii. Preparing and/or reviewing various Court reports and motion materials, and attending associated Court hearings, as follows:

   a. Filing the Twelfth Report of the Liquidator on September 19, 2017;

   b. Preparing content requested by the Independent Cost Counsel for his Second Report;

   c. Attending Court and subsequently obtaining the September 2017 Distribution Order dated September 26, 2017;

   d. Filing the Thirteenth Report of the Liquidator on December 8, 2017;

   e. Filing the Supplement to the Thirteenth Report dated December 12, 2017;

   f. Attending Court and subsequently obtaining the Third Interim Distribution Order dated December 13, 2017;

   g. Filing the Second Supplement to the Thirteenth Report of the Liquidator dated January 25, 2018;

   h. Attending Court and subsequently obtaining the Data Transfer Order dated January 26, 2018;

   i. Attending Court and subsequently obtaining the Second ICC Order dated March 2, 2020;

   j. Filing the Fourteenth Report of the Liquidator on July 17, 2020;

k. Attending Court and subsequently obtaining the Fourth Interim Distribution Order and the Data Custodian Order dated July 23, 2020;

l. Filing the Fifteenth Report of the Liquidator on August 20, 2021; and

m. Attending Court and subsequently obtaining the Data Custodian Extension Order dated August 26, 2021;

viii. Transferring certain books and records of Toronto Branch which were in the power, possession or control of the Liquidator to the GIA as outlined in the Data Transfer Order. Pursuant to the Order, the Liquidator:

a. Transferred to the GIA on February 2, 2018, all digital records of the Toronto Branch stored on the Global One Database;

b. Transferred to the GIA on February 21, 2018, all physical records of the Toronto Branch stored at the Recall Facility; and

c. Transferred to the GIA on February 2, 2018, all data stored in the Laserfiche system that relates solely to the Master Agreements for Securities Lending and Repo transactions for the Toronto Branch;

ix. Acting in its capacity as the Data Custodian, pursuant to the Data Custodian Order and Data Custodian Extension Order, which among other things, included taking into its power, possession and control the Custodial Data (this included those Toronto Branch records not already transferred to the GIA along with the records of MSCL, an affiliated entity that was wound up outside of a formal insolvency process), and receiving an assignment of existing service agreements.

x. At the request of the GIA, assembling and subsequently providing to them the documentation associated with approximately three hundred security lending transactions involving German publicly traded stocks and having Toronto Branch or MCSL as counterparty;

xi. Considering a request from the GIA to transfer all of the remaining Toronto Branch and MSCL data being held by the Data Custodian (including comingled data of affiliated entities such as Maple Financial Group Inc

("**MFGI**") and personal data of employees and customers) to the custody of GIA, with the data to be stored in Germany. Activities performed included the following;

a) Identifying, with the assistance of BLG, issues associated with the data transfer and subsequently agreeing to a process with the GIA to attempt to resolve them;

b) Reviewing, in conjunction with BLG, a draft legal opinion provided by the GIA's German legal counsel regarding data protections under German law that are applicable to the data proposed to be transferred to the GIA;

c) Discussing with BLG the data protections afforded under German law as compared to Canadian law;

d) Assisting BLG in the development of a protocol between the GIA and the Data Custodian that would govern the transfer of the data to the GIA. This subsequently evolved into a draft order that the Liquidator would seek from the Court; and

e) Discussing the draft protocol details, and subsequently the draft order, with the GIA and its Canadian counsel, which discussions are still ongoing; and

xii. Carrying out the day-to-day administration of the estate of Toronto Branch including the following;

a. Continuing to manage the assets of the estate of Toronto Branch;

b. Investing cash holdings in order to preserve value for the creditors of Toronto Branch;

c. Communicating with Toronto Branch's creditors and suppliers regarding the liquidation of Toronto Branch;

d. Arranging for payment of the costs associated with the liquidation of Toronto Branch; and

e. Maintaining an accounting of the financial activities of the Liquidator.

22. The Liquidator notes that the issues associated with both the tax disputes with the CRA and the GIA's request that all remaining Toronto Branch and MSCL data held by the Data Custodian be transferred to it in Germany, which issues have dominated the Liquidator's activities during much of the Fee Period, are very complex, necessitating the involvement of senior KPMG professionals.

PHASE 2 SUMMARY AND DESCRIPTION OF ACTIVITIES

23. Attached hereto and marked **Appendix "K"** is a summary of each professional's hourly rate by fiscal year for Phase 2 of the Fee Period. Additionally, attached hereto and marked as **Appendix "L"** is a summary of the Liquidator's accounts for Phase 2 of the Fee Period by fiscal year including the average hourly rate. An overview of the Liquidator's accounts for Phase 2 of the Fee Period is outlined below:

Hours	537.85 hours
Fees	$310,516.00
Disbursements	$132.60
HST	$40,384.33
Total	$351,032.93
Average Rate per Hour	$577.33 / hour

24. A high-level description of the Liquidator's Phase 2 activities during the Fee Period is outlined below.

    i. Understanding the structure and quantum of, and ability to search, the Toronto Branch digital data that the GIA was seeking to have transferred to it, and subsequently providing this information to the GIA, Deloitte Restructuring Inc in its capacity as trustee in bankruptcy of MFGI ("**MFGI Trustee**"),

Ontario Teachers Pension Plan ("**OTPP**") and National Bank of Canada ("**NB**");

ii. Developing the Data Scrubbing Process, in conjunction with MSCL, to:

   a. Identify certain databases that contain personal information;

   b. Identify certain folders within the Shared Files Database that could potentially contain personal information; and

   c. Prepare a list of reports/documents that Toronto Branch employees used as part of their job performance, and which included personal information.

iii. Removing folders and files that contain personal information pursuant to the Data Scrubbing Process (the data with personal information removed being defined as the "**Data Set**");

iv. Indexing the data associated with the Data Set to render it searchable, with consultation with the GIA, MSCL, OTPP, NB, and MFGI Trustee (collectively, the "**DTO Stakeholders**");

v. Reviewing the Data Set, consisting of both email and financial information in various electronic formats, and dividing it into two subsets (referred to as the Non-Database Files and Database Files);

vi. Applying search terms supplied by OTPP and NB to identify documents within the Non-Database Files that were to be segregated (the "**Segregated Data**") and not transferred to the GIA pending agreement amongst the OTPP, NB and the GIA;

vii. Providing the GIA with a hard drive containing a copy of the Non-Database Files excluding the Segregated Data (the "**First Interim Transfer**") on September 24, 2018;

viii. Providing to the DTO Stakeholders certain information regarding the Database Files, including the contents of the various databases, and subsequently liaising with them regarding information they were concerned with the GIA being transferred; and

ix. Providing the GIA with a hard drive containing a copy of a subset of Database Files (the "**Second Interim Transfer**") on March 11, 2019.

SUMMARY OF DISBURSEMENTS

25. The disbursements during the Fee Period were primarily associated with the following:

    i. $36,799 in disbursements related to data processing fees from a software tool called Nuix with fees that vary between months based on the volume of data that is loaded into Nuix; and

    ii. $8,890 in disbursements related to advertisements in the Wall Street Journal and Globe and Mail regarding proposed interim distributions to the GIA.

    While these expenses have been invoiced to Phase 1, they actually relate to Phase 2.

OTHER MATTERS

26. Attached hereto and marked as **Appendix "M"** are pie charts that depict the KPMG hours and work distribution for the fiscal periods related to Phase 1, Phase 2, and the Fee Period.

27. Attached hereto as **Appendix "N"** is the fee affidavit of Nicholas Brearton sworn on February 27, 2024 in respect of the Liquidator's accounts for the Fee Period.

3. *BLG's PROFESSIONAL FEES*

SUMMARY OF PROFESSIONAL FEES

28. A summary of the BLG's accounts for the period August 1, 2017 to January 31, 2024 (the "**BLG Fee Period**") is outlined below:

Hours	1,837.20 hours
Fees	$1,383,135.00
Disbursements	$11,455.88
HST	$181,070.78
Total	$1,575,661.66

29. During the BLG Fee Period, BLG rendered various services in its capacity as counsel to the Liquidator, including but not limited to:

    i. Activities related to the liquidation and winding-up of Maple Bank:

        a. Advising upon and preparing all necessary settlement agreements and supporting documents regarding settlements with Global One Financial Inc., Radius Financial Inc. (and related entities), MFGI, and Maple Bank's Non-Executive and Executive Employees in Canada;

        b. Preparing for and attending Court regarding various interim distribution orders, data protocol orders, and data transfer orders, including drafting all necessary motion materials and assisting the Liquidator in preparation of its Court reports;

        c. Attending conference calls and corresponding via email with the Liquidator, the GIA, various creditors, and their respective counsels regarding settlement negotiations, claims, motions, and distribution orders;

        d. Conducting legal research and analysis, including (1) review of legislation and caselaw and (2) review of data sharing protocols and

related mandates, and prepare memoranda and legislative comparative charts summarizing analysis and recommendations;

e. Reviewing and revising the draft Data Transfer Order, and attending conference calls with the Liquidator, the GIA and their counsel, and various other parties regarding same;

f. Preparing for and attending Court regarding appointment of the independent cost officer, including drafting all necessary materials;

g. Advising the Liquidator regarding its role of the Data Custodian and issues surrounding same;

h. Reviewing and revising the ICC report, including preparation of the draft fees affidavit and review of fee invoices appended thereto; and

i. Corresponding internally, with the Liquidator, GIA, various creditors and their respective counsels to discuss general matters related to the wind-up of the Toronto Branch.

ii. Activities related to tax-related matters of Maple Bank:

a. Attending conference calls and corresponding with the Liquidator and other counsel regarding CRA taxation issues, appeals, and settlement;

b. In preparation for CRA's appeal before the Tax Court of Canada: (1) reviewing tax and mortgage documents and other supporting documentation, (2) liaising with CRA and DOJ regarding settlement of appeal, and (3) drafting and revising all court materials, including objections;

c. Corresponding with the Liquidator and EY regarding tax issues and timetable associated with the Tax Appeal; and

d. Reviewing and revising CRA settlement documents and correspond with the DOJ regarding settlement.

iii. Activities related to the disposition of data:

a. Conducting legal research and analysis related to data transfers,

retention of data, privacy issues, and conflicts of law, including review of legislation and caselaw, and prepare memoranda and legislative comparative charts summarizing analysis and recommendations;

b. Corresponding with the Liquidator, the GIA and their counsel regarding data custodian and record issues;

c. Drafting foreign law opinion regarding data issues and corresponding internally, with the Liquidator, GIA and their counsel regarding same;

d. Drafting and revise letter to stakeholders providing notice regarding disposition of Canadian data held in Germany; and

e. Preparing for motion to approve data disposition, including drafting motion materials.

30. The issues addressed by BLG, particularly with regard to the tax disputes with CRA and the GIA's request that all remaining data belonging to the Toronto Branch and MSCL, as currently held by the Data Custodian, be transferred to Germany, are complex and have required the ongoing involvement of partners at senior level who have the required level of expertise to address these issues.

31. Attached hereto as **Appendix "O"** is the affidavit of Bevan Brooksbank sworn on February 28, 2024 in respect of BLG's accounts for the BLG Fee Period.

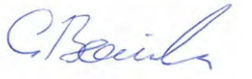
4. LIQUIDATOR'S RECOMMENDATIONS

32. The Liquidator submits this Sixteenth Report to the Court in support of the Liquidator's Professional Fees for the Fee Period and BLG's Professional Fees for the BLG Fee Period.

33. The Liquidator has reviewed the BLG accounts and confirms that the services reflected therein have been duly authorized and rendered and that, in the Liquidator's opinions, the Professional Fees are reasonable.

All of which is respectfully submitted at Toronto, Ontario this 28th day of February, 2024.

KPMG Inc., in its capacity as Court Appointed Liquidator of the Business in Canada of Maple Bank GmbH and its Assets as defined in Section 618 of the *Bank Act*

Per: 

George Bourikas
Vice-President

This is Appendix “A” to the

Sixteenth Report of the Liquidator

Court File No.: CV-16-11290-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE REGIONAL	)	**WEDNESDAY, THE 8TH**
	)	
SENIOR JUSTICE MORAWETZ	)	**DAY OF JUNE, 2016**

IN THE MATTER OF MAPLE BANK GMBH

AND IN THE MATTER OF THE *BANK ACT,* S.C. 1991, c. B. 46, AS AMENDED

AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT,* R.S.C. 1985, c. W.-11, AS AMENDED

BETWEEN:

THE ATTORNEY GENERAL OF CANADA

Applicant

- and -

MAPLE BANK GMBH

Respondent

ORDER

THIS MOTION, made by KPMG Inc., in its capacity as the liquidator (the "**Liquidator**") in respect of the winding up of the business in Canada (the "**Business**") of Maple Bank GmbH (the "**Toronto Branch**") and its related assets as defined under section 618 of the *Bank Act* (the "**Assets**"), for an Order substantially in the form included in the Motion Record of the Liquidator was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion, the third report of the Liquidator dated June 2, 2016 (the "**Third Report**"), and on hearing the submissions of counsel for the Liquidator, the German Insolvency Administrator, Canada Mortgage and Housing Corporation and the other parties in attendance, no one appearing for the other parties served with the Motion Record of the Liquidator, although duly served as appears from the affidavit of service of Frances Dunne sworn June 2, 2016, filed:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record filed by the Liquidator in support of this Motion be and it is hereby abridged such that the Motion is properly returnable today.

APPOINTMENT OF INDEPENDENT COST COUNSEL

2. **THIS COURT ORDERS** that Jonathan Wigley of the law firm Gardiner Roberts LLP be and he is hereby appointed as Independent Cost Counsel (the "**Independent Cost Counsel**") to review the fees and disbursements of the Liquidator and its counsel, Gowling WLG (Canada) LLP ("**Gowling**"), (collectively the "**Professional Fees**") and to make submissions to this Court with respect to the fairness and reasonableness of the Professional Fees and whether the Professional Fees ought to be assessed and allowed as filed upon the hearing of a motion to be brought by the Liquidator to have the Professional Fees assessed and allowed by this Court.

3. ~~**THIS COURT ORDERS** that the Independent Cost Counsel shall, in considering whether the Professional Fees are fair and reasonable and whether they ought to be assessed and allowed as filed, consider the factors in Rule 57.01 of the Rules of Civil Procedure and any other factors that the Independent Cost Counsel considers necessary in the circumstances.~~

4. **THIS COURT ORDERS** that, on the motion to be brought for approval of the Professional Fees, the Liquidator and Gowling shall each file with the Court an affidavit

attesting as to the accuracy of the Exhibits attached thereto, which exhibits shall consist of: (i) a summary of the respective fees and disbursements for the Liquidator and Gowling for the applicable period; and, (ii) copies of the file or files on appropriate media in electronic form readable on computer by the current version of Acrobat Reader.

5. ~~**THIS COURT ORDERS** that all information, documents and materials as may be reasonably requested by the Independent Cost Counsel, in paper or electronic format, including, without limitation, time records and dockets, in order for the Independent Cost Counsel to fulfill his duties hereunder, shall be made available to the Independent Cost Counsel.~~

6. **THIS COURT ORDERS** that the Liquidator and Gowling shall, at the request of the Independent Cost Counsel, meet with the Independent Cost Counsel as necessary and answer any inquiries the Independent Cost Counsel may reasonably pose in order to fulfill his duties hereunder.

7. **THIS COURT ORDERS** that any expenditure or liability which shall be properly made or incurred by the Independent Cost Counsel, including the fees and disbursements of the Independent Cost Counsel incurred at the rates and charges agreed to between the Independent Cost Counsel and the Liquidator, shall be allowed to him in passing his accounts and shall be forthwith paid by the Liquidator out of the funds of the estate of the Toronto Branch.

8. **THIS COURT ORDERS** that the Independent Cost Counsel shall pass his accounts from time to time and, for this purpose, the accounts of the Independent Cost Counsel are referred to the Judge of the Commercial List of the Superior Court of Justice seized of this proceeding.

APPOINTMENT OF THE CLAIMS OFFICER

9. **THIS COURT ORDERS** that Kevin McElcheran of Kevin McElcheran Commercial Dispute Resolution, shall be appointed as Claims Officer (as that term is defined in the Claims

Procedure Order), and shall carry out his duties and powers, as Claims Officer, in accordance with the provisions of the Claims Procedure Order and specifically in accordance with paragraphs 13 to 15 of that Order.

10. **THIS COURT ORDERS** that the Claims Officer shall be at liberty to apply to this Court for advice and directions from time to time, as may be required, in the discretion of the Claims Officer.

PROTECTIONS AND LIMITATION ON LIABILITY

11. **THIS COURT ORDERS** that that the fees of Independent Cost Counsel and the Claims Officer shall be included as costs incurred in the winding up of the Toronto Branch and shall be afforded the priority as provided under section 94 of the *Winding-Up and Restructuring Act*.

12. **THIS COURT ORDERS** that Independent Cost Counsel and the Claims Officer shall incur no liability, or obligation as a result of their respective appointments, or in respect of the carrying out of the provisions of this Order, or the Claims Procedure Order, as applicable, save and except for any gross negligence or willful misconduct on their respective parts. Independent Cost Counsel and the Claims Officer shall also be afforded all the rights and protections afforded to an officer of this Court and nothing included in this Order, or the Claims Procedure Order, as applicable, shall derogate from the above-noted protections afforded to Independent Cost Counsel and the Claims Officer.

R&D STATEMENT OF THE LIQUIDATOR

13. **THIS COURT ORDERS AND DECLARES** that the Interim Statement of Receipts and Disbursements of the Liquidator for the period February 16, 2016 to May 13, 2016 be and is hereby approved.

ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

JUN 08 2016

IN THE MATTER OF MAPLE BANK GmbH - AND IN THE MATTER OF THE WINDING-UP AND RESTRUCTURING ACT, R.S.C. 1985, C.W-11, AS AMENDED - AND IN THE MATTER OF THE BANK ACT, S.C. 1991, C.46, AS AMENDED

Court File No. CV-16-11290-00CL

BETWEEN: **ATTORNEY GENERAL OF CANADA**, Applicant – and – **MAPLE BANK GmbH**, Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

ORDER
(JUNE 8, 2016)

GOWLING WLG (CANADA) LLP
Barristers & Solicitors
1 First Canadian Place
100 King Street West, Suite 1600
Toronto, ON M5X 1G5

Tel: 416-862-7525
Fax: 416-862-7661

Alex MacFarlane: alex.macfarlane@gowlingwlg.com
Matthew Karabus: matthew.karabus@gowlingwlg.com
Thomas Gertner: thomas.gertner@gowlingwlg.com

Lawyers for KPMG Inc., in its capacity as Liquidator of the business in Canada of Maple Bank GmbH and its assets.

This is Appendix “B” to the

Sixteenth Report of the Liquidator

Court File No. CV-16-11290-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE REGIONAL	)	FRIDAY, THE 10th
	)	
SENIOR JUSTICE MORAWETZ	)	DAY OF MARCH , 2017

IN THE MATTER OF MAPLE BANK GmbH

AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*, R.S.C. 1985, C.W-11, AS AMENDED

AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

BETWEEN:

ATTORNEY GENERAL OF CANADA

Applicant

and

MAPLE BANK GmbH

Respondent

DISTRIBUTION ORDER

THIS MOTION, made by KPMG Inc. ("**KPMG**"), in its capacity as the Court-appointed Liquidator (the "**Liquidator**") pursuant to the *Winding-Up and Restructuring Act*, R.S.C. 1985, c. W-11. as amended ("**WURA**") of the business in Canada (the "**Business**") of Maple Bank GmbH ("**Maple Bank**") and its assets as defined in section 618 of the *Bank Act*, S.C. 1991, C.46, as amended (the "**Bank Act**") for an order:

(a) abridging the time for service of the amended Notice of Motion, the Motion Record and the Supplemental Motion Record, herein, if required, and validating service so that the Motion is properly returnable on the proposed date and dispensing with the requirement for any further service thereof;

(b) approving the Eleventh Report of the Liquidator dated March 2, 2017 (the "**Eleventh Report**") and the activities of the Liquidator as set out in the Eleventh Report;

(c) authorizing and directing the Liquidator to make a partial distribution in the amount of up to but not materially different from $660.6 million to the GIA (as defined below) of a portion of the estimated surplus of funds, which have been realized by the Liquidator from the liquidatiou and/or sale of the Assets and the Business of the Toronto Branch (the "**Distribution**"), on, or after March 10, 2017 (the "**Distribution Date**");

(d) approving the notice to creditors of the Toronto Branch published in the National Edition of the Globe and Mail and the International Edition of the Wall Street Journal on March 3, 2017 giving notice of the Distribution by the Distribution Date substantially in the form of the notice attached as Schedule "**A**", hereto (the "**Distribution Notice**");

(e) approving the Receipts and Disbursements ("**R&D**") for the Toronto Branch for the period from February 16, 2016 to February 28, 2017;

(f) approving the fees in the amount of $2,681,417.00 and the disbursements in the amount of $47,811.53 (plus applicable HST totalling $354,809.49 on the foregoing amounts) of Gowling WLG (Canada) LLP ("**Gowling**") as former counsel for the Liquidator for the period from February 16, 2016 to November 25, 2016;

(g) approving the fees in the amount of $4,323,352.05 and the disbursements in the amount of $294,949.87 (plus applicable HST totalling $600,379.25 on the

foregoing amounts) of the Liquidator for the period from February 16, 2016 to November 30, 2016;

(h) approving the Report of the court appointed cost counsel dated March 6, 2017 (the "**ICC Report**") and the activities of Jonathan Wigley of the law firm Gardiner Roberts LLP, in his capacity as court appointed cost counsel ("**Independent Cost Counsel**") as set out in the ICC Report;

(i) amending the order of the Court dated June 8, 2016 appointing Mr. Jonathan Wigley of the law firm of Gardiner Roberts LLP as the Independent Cost Counsel (the "**Appointment Order**") by:

(i) in paragraph 2 adding "and Borden Ladner Gervais LLP ("**BLG**")" following "Gowling WLG (Canada) LLP ("**Gowling**")"; and

(ii) adding "and BLG" following each subsequent reference to "Gowling"; and

(j) such further relief as may be required in the circumstances and which this Court deems as just and equitable,

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Eleventh Report, the affidavit of Lilly Wong sworn March 7, 2017, the affidavit of Philip Reynolds sworn March 8, 2017 and the ICC Report, filed, and on hearing the submissions of counsel for the Liquidator, counsel for the German Insolvency Administrator of Maple Bank, representative counsel for the Non-Exec Employees, counsel for Radius Financial Inc., and such other parties who were in attendance and no one else appearing although served as evidenced by the Affidavit of Service of Rachael Belanger sworn March 3, 2017, filed,

Service / Approval of the Activities of Liquidator

1. **THIS COURT ORDERS** that all defined terms used herein, not otherwise defined shall have the meaning attributed to them in the Eleventh Report.

2. **THIS COURT ORDERS** that the time for service of the amended Notice of Motion, Motion Record and Supplemental Motion Record is validated so that the Motion is properly returnable today and hereby dispenses with further service thereof, including without limitation, any prescribed notice requirements under the WURA.

3. **THIS COURT ORDERS** that the Eleventh Report and the activities of the Liquidator as set out in the Eleventh Report be and are hereby approved.

Approval of the Distribution

4. **THIS COURT ORDERS** that the Liquidator is hereby authorized and directed to make the Distribution, on, or after the Distribution Date.

5. **THIS COURT ORDERS** that the Distribution Notice be and is hereby approved, *nunc pro tunc*.

Approval of the Liquidator's R&D

6. **THIS COURT ORDERS** that the R&D for the Toronto Branch for the period from February 16, 2016 to February 28, 2017 be and is hereby approved.

Approval of Professional Fees and ICC Report

7. **THIS COURT ORDERS** that the fees in the amount of $2,681,417.00 and the disbursements in the amount of $47,811.53 (plus applicable HST totalling $354,809.49 on the foregoing amounts) of Gowling as former counsel for the Liquidator for the period from February 16, 2016 to November 25, 2016 are hereby approved.

8. **THIS COURT ORDERS** that the fees in the amount of $4,323,352.05 and the disbursements in the amount of $249,949.87 (plus applicable HST totalling $600,379.25 on the foregoing amounts) of the Liquidator for the period from February 16, 2016 to November 30, 2016 are hereby approved.

9. **THIS COURT ORDERS** that the ICC Report and the activities of the Independent Cost Counsel as set out in the ICC Report are hereby approved.

Amending the Appointment Order

10. **THIS COURT ORDERS** that the Appointment Order is hereby amended by:

(a) in paragraph 2 adding "and Borden Ladner Gervais LLP ("**BLG**")" following "Gowling WLG (Canada) LLP ("**Gowling**")"; and

(b) adding "and BLG" following each subsequent reference to "Gowling".

General

11. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, the Republic of Germany, including the assistance of the Amtsgericht Frankfurt am Main [Insolvency Court] to give effect to this Order and to assist the Liquidator and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Liquidator and its agents in carrying out the terms of this Order.

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

MAR 10 2017

PER / PAR:

Schedule "A"

NOTICE TO CREDITORS
of MAPLE BANK GmbH, TORONTO BRANCH
(also known as Maple Bank – Toronto Branch)
(bereinafter referred to as "Maple Bank")

RE: NOTICE OF DISTRIBUTION FOR MAPLE BANK PURSUANT TO THE *WINDING-UP AND RESTRUCTURING ACT* (the "WURA")

PLEASE TAKE NOTICE that this notice is being published in order to give notice that KPMG, in its capacity as a court appointed liquidator (the "**Liquidator**") of the business in Canada of Maple Bank and its related assets will be requesting an order from the Superior Court of Justice of Ontario [Commercial List] on March 10, 2017 to approve a distribution by the Liquidator to the German Insolvency Administrator in respect of a portion of the estimated surplus of funds, which have been realized from the liquidation and/or sale of the assets and the business of Maple Bank by the Liquidator on or after March 10, 2017.

DATED at Toronto this 3rd day of March, 2017.

KPMG Inc. in its capacity as Court-appointed
Liquidator of the business in Canada of Maple Bank GmbH, (Toronto Branch) and its related assets
Bay Adelaide Centre
333 Bay Street, Suite 4600
Toronto, ON M5H 2S5, Canada

Attention: Phillip J. Reynolds: pjreynolds@kpmg.ca
Fax: (416) 777-3364
Phone: (416) 777-8415

Court File No.: CV-16-11290-00CL

ATTORNEY GENERAL OF CANADA – Applicant - and - **MAPLE BANK GmbH.**, – Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]

(PROCEEDING COMMENCED AT TORONTO, ONTARIO)

DISTRIBUTION ORDER

BORDEN LADNER GERVAIS LLP
Barristers and Solicitors
Bay Adelaide Centre, East Tower
22 Adelaide Street West
Toronto, ON
M5H 4E3

Alex MacFarlane (LSUC No.: 28133Q)
Doug O. Smith (LSUC No.: 28133Q)
Rachael Belanger (LSUC No.: 67674B)

Tel: (416) 367-6000
Fax: (416) 367-6749

Lawyers for KPMG Inc. in its capacity as the Court-appointed Liquidator of the business in Canada of Maple Bank GmbH and its assets as defined in section 618 of the *Bank Act*.

This is Appendix "C" to the

Sixteenth Report of the Liquidator

Court File No. CV-16-11290-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE REGIONAL	)	TUESDAY, THE 26th DAY
	)	
SENIOR JUSTICE MORAWETZ	)	OF SEPTEMBER, 2017

IN THE MATTER OF MAPLE BANK GmbH

AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*, R.S.C. 1985, C.W-11, AS AMENDED

AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

BETWEEN:

ATTORNEY GENERAL OF CANADA

Applicant

and

MAPLE BANK GmbH

Respondent

SECOND INTERIM DISTRIBUTION ORDER

THIS MOTION, made by KPMG Inc. ("**KPMG**"), in its capacity as the Court-appointed Liquidator (the "**Liquidator**") pursuant to the *Winding-Up and Restructuring Act*, R.S.C. 1985, c. W-11. as amended ("**WURA**") of the business in Canada (the "**Business**") of Maple Bank GmbH ("**Maple Bank**") and its assets as defined in section 618 of the *Bank Act*, S.C. 1991, C.46, as amended (the "***Bank Act***") for an order:

(a) abridging the time for service of the Notice of Motion and the Motion Record herein, if required, and validating service so that the Motion is properly returnable on the proposed date and dispensing with the requirement for any further service thereof;

(b) approving the Twelfth Report of the Liquidator dated September 19, 2017 (the "**Twelfth Report**") and the activities of the Liquidator as set out in the Twelfth Report;

(c) authorizing and directing the Liquidator to make a partial distribution in the amount of $91.4 million to the GIA (as defined below) of a portion of the estimated surplus of funds, which have been realized by the Liquidator from the liquidation and/or sale of the Assets and the Business of the Toronto Branch (the "**Second Interim Distribution**"), on, or after September 26, 2017 (the "**Distribution Date**");

(d) approving the notice to creditors of the Toronto Branch published in the National Edition of the Globe and Mail and the International Edition of the Wall Street Journal on September 15, 2017 giving notice of the Second Interim Distribution by the Distribution Date substantially in the form of the notice attached as Schedule "**A**", hereto (the "**Distribution Notice**");

(e) approving the Receipts and Disbursements ("**R&D**") for the Toronto Branch for the period from February 28, 2017 to August 31, 2017;

(f) approving the Radius Settlement, and the activities of the Liquidator with respect to the Global One Settlement, the settlement of the Non-Executive Employees' claims, and the partial settlement of the Executive Employees' claims, pursuant to the Claims Procedure, and as defined and described in the Confidential Supplement to the Twelfth Report;

(g) approving the fees in the amount of $709,735.00 and the disbursements in the amount of $12,181.49 (plus applicable HST totalling $93,784.54 on the foregoing amounts) of Borden Ladner Gervais LLP ("**BLG**") as counsel for the Liquidator

for the period from November 30, 2016 to July 31, 2017, as well as fees in the amount of $44,296.32 and the disbursements in the amount of $5,727.12 (plus applicable HST totalling $6,482.25 on the foregoing amounts) of Gowling WLG (Canada) LLP ("**Gowling**") as counsel for certain tax and transactional tasks;

(h) approving the fees in the amount of $1,275,152.00 and the disbursements in the amount of $74,553.50 (plus applicable HST totalling $175,461.71 on the foregoing amounts) of the Liquidator for the period from February 16, 2016 to November 30, 2016 to July 31, 2017;

(i) approving the Report of the court appointed cost counsel dated September 18, 2017 (the "**Second ICC Report**") and the activities of Jonathan Wigley of the law firm Gardiner Roberts LLP, in his capacity as court appointed cost counsel ("**Independent Cost Counsel**") as set out in the Second ICC Report;

(j) sealing from the public record the Confidential Supplement to the Twelfth Report, as containing certain commercially-sensitive and confidential information and documents;

(k) such further relief as may be required in the circumstances and which this Court deems as just and equitable,

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Twelfth Report and Confidential Supplement, Second ICC Report, and affidavits of Lilly Wong, Douglas Smith, and Nick Brearton filed, and on hearing the submissions of counsel for the Liquidator, counsel for the German Insolvency Administrator of Maple Bank, counsel for Radius Financial Inc., and such other parties who were in attendance and no one else appearing although served as evidenced by the Affidavit of Service of Marie Pacheco sworn September 19, 2017, filed,

1. **THIS COURT ORDERS** that all defined terms used herein, not otherwise defined shall have the meaning attributed to them in the Twelfth Report.

2. **THIS COURT ORDERS** that the time for service of the Notice of Motion and Motion Record is validated so that the Motion is properly returnable today and hereby dispenses with further service thereof, including without limitation, any prescribed notice requirements under the WURA.

3. **THIS COURT ORDERS** that the Twelfth Report and the activities of the Liquidator as set out in the Twelfth Report, and related Confidential Supplement, be and are hereby approved.

4. **THIS COURT ORDERS** that the Liquidator is hereby authorized and directed to make the Second Interim Distribution, on, or after the Distribution Date.

5. **THIS COURT ORDERS** that the Distribution Notice be and is hereby approved, *nunc pro tunc.*

6. **THIS COURT ORDERS** that the Radius Settlement, as defined in the Twelfth Report, is hereby approved.

7. **THIS COURT ORDERS** that the R&D for the Toronto Branch for the period from February 28, 2017 to July 31, 2017 be and is hereby approved.

8. **THIS COURT ORDERS** that the fees in the amount of $709,735.00 and the disbursements in the amount of $12,181.49 (plus applicable HST totalling $93,784.54 on the foregoing amounts) of BLG as counsel for the Liquidator for the period from November 30, 2016 to July 31, 2017 are hereby approved.

9. **THIS COURT ORDERS** that the fees in the amount of $44,296.32 and the disbursements in the amount of $5,727.12 (plus applicable HST totalling $6,482.25 on the foregoing amounts) of Gowling are hereby approved.

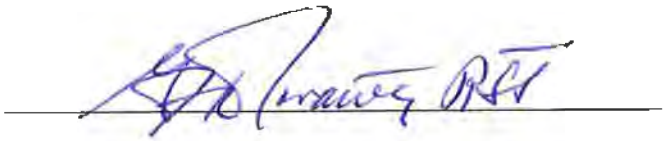
10. **THIS COURT ORDERS** that the fees in the amount of $1,275,152.00 and the disbursements in the amount of $74,553.50 (plus applicable HST totalling $175,461.71 on the foregoing amounts) of the Liquidator for the period from November 30, 2016 to July 31, 2017 are hereby approved.

10.1 THIS COURT ORDERS THAT THE CONFIDENTIAL SUPPLEMENT ~~SHALL~~ IS HEREBY ~~BE~~ SEALED TO THE EARLIER OF A FINAL RESOLUTION OF THE EXECUTIVES' DISPUTED CLAIM AND THE CLAIM OF CANADA REVENUE AGENCY, OR FURTHER ORDER OF THE COURT

11. **THIS COURT ORDERS** that the Second ICC Report and the activities of the Independent Cost Counsel as set out in the Second ICC Report are hereby approved.

General

12. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, the Republic of Germany, including the assistance of the Amtsgericht Frankfurt am Main [Insolvency Court] to give effect to this Order and to assist the Liquidator and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Liquidator and its agents in carrying out the terms of this Order.



ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

SEP 26 2017

PER / PAR:

Schedule "A"

NOTICE TO CREDITORS
of MAPLE BANK GmbH, TORONTO BRANCH
(also known as Maple Bank – Toronto Branch)
(hereinafter referred to as "Maple Bank")

RE: NOTICE OF DISTRIBUTION FOR MAPLE BANK PURSUANT TO THE *WINDING-UP AND RESTRUCTURING ACT* (the "WURA")

PLEASE TAKE NOTICE that this notice is being published in order to give notice that on September 26, 2017, KPMG Inc., in its capacity as a court appointed liquidator (the "**Liquidator**") of the business in Canada of Maple Bank and its related assets, will be requesting an order from the Ontario Superior Court of Justice (Commercial List) to approve a distribution by the Liquidator to the German Insolvency Administrator on or after September 26, 2017, in respect of a portion of the estimated surplus of funds, which have been realized from the liquidation and/or sale of the assets and the business in Canada of Maple Bank by the Liquidator.

DATED at Toronto this 15th day of September, 2017.

KPMG Inc., in its capacity as Court-appointed
Liquidator of the business in Canada of
Maple Bank GmbH, (Toronto Branch)
and its related assets
Bay Adelaide Centre
333 Bay Street, Suite 4600
Toronto, ON M5H 2S5, Canada

Attention: Nick Brearton
email: nbrearton@kpmg.ca
Fax: (416) 777-3364

Court File No. CV-16-11290-00CL

IN THE MATTER OF MAPLE BANK GmbH
AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*, R.S.C. 1985, C.W-11, AS AMENDED
AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT TORONTO

SECOND INTERIM DISTRIBUTION ORDER

BORDEN LADNER GERVAIS LLP
Bay Adelaide Centre, East Tower
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Toronto ON M5H 4E3

Alex MacFarlane - LSUC No. 28133Q
Tel: 416.367.6305
amacfarlane@blg.com

Bevan Brooksbank - LSUC No. 56717U
Tel: 416.367.6604
bbrooksbank@blg.com

Lawyers for KPMG Inc., in its capacity as Liquidator of the business in Canada of Maple Bank GmbH

This is Appendix "D" to the

Sixteenth Report of the Liquidator

Court File No. CV-16-11290-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE	)	**MONDAY, THE 2nd**
	)	
CHIEF JUSTICE MORAWETZ	)	**DAY OF MARCH, 2020**

IN THE MATTER OF MAPLE BANK GmbH

AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*, R.S.C. 1985, C.W-11, AS AMENDED

AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

BETWEEN:

THE ATTORNEY GENERAL OF CANADA

Applicant

-and-

MAPLE BANK GmbH

Respondent

ORDER

ON READING the Order of Regional Senior Justice Morawetz (as he then was) dated June 8, 2016, and on hearing the submissions of counsel for KPMG Inc., in its capacity as the liquidator (the "**Liquidator**") in respect of the winding up of the business in Canada (the "**Business**") of Maple Bank GmbH (the "**Toronto Branch**") and its related assets as defined under

section 618 of the *Bank Act* (the "**Assets**") and the submissions of the proposed replacement Independent Cost Counsel, Alexander Ilchenko, C.S,.

APPOINTMENT OF INDEPENDENT COST COUNSEL

1. **THIS COURT ORDERS** that Alexander Ilchenko, C.S. of the law firm Pallett Valo LLP, be and he is hereby appointed as replacement Independent Cost Counsel (the "**Independent Cost Counsel**") to review the fees and disbursements of the Liquidator and its counsel, Borden Ladner Gervais LLP ("**BLG**"), (collectively the "**Professional Fees**") and to make submissions to this Court with respect to the fairness and reasonableness of the Professional Fees and whether the Professional Fees ought to be assessed and allowed as filed upon the hearing of a motion to be brought by the Liquidator to have the Professional Fees assessed and allowed by this Court.

2. **THIS COURT ORDERS** that, on the motion to be brought for approval of the Professional Fees, the Liquidator and BLG shall each file with the Court an affidavit attesting as to the accuracy of the Exhibits attached thereto, which exhibits shall consist of. (i) a summary of the respective fees and disbursements for the Liquidator and BLG for the applicable period; and, (ii) copies of the file or files on appropriate media in electronic form readable on computer by the current version of Acrobat Reader.

3. **THIS COURT ORDERS** that the Liquidator and BLG shall, at the request of the Independent Cost Counsel, meet with the Independent Cost Counsel as may be necessary and answer any inquiries the Independent Cost Counsel may reasonably ask in order to fulfill his duties hereunder.

4. **THIS COURT ORDERS** that any expenditure or liability which shall be properly made or incurred by the Independent Cost Counsel, including the fees and disbursements of the Independent Cost Counsel incurred at the rates and charges agreed to between the Independent Cost Counsel and the Liquidator, shall be allowed to him in passing his accounts and shall be forthwith paid by the Liquidator out of the funds of the estate of the Toronto Branch.

5. **THIS COURT ORDERS** that the Independent Cost Counsel shall pass his accounts from time to time and, for this purpose, the accounts of the Independent Cost Counsel are referred to the Judge of the Commercial List of the Superior Court of Justice seized of this proceeding.

PROTECTIONS AND LIMITATION ON LIABILITY

6. **THIS COURT ORDERS** that the fees of Independent Cost Counsel shall be included as costs incurred in the winding up of the Toronto Branch and shall be afforded the priority as provided under section 94 of the *Winding-Up and Restructuring Act*.

7. **THIS COURT ORDERS** that Independent Cost Counsel shall incur no liability, or obligations as a result of his appointment, or in respect of the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on his part. Independent Cost Counsel shall also be afforded all the rights and protections afforded to an officer of this Court and nothing included in this Order, as applicable, shall derogate from the above-noted protections afford to Independent Cost Counsel.

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

MAR 04 2020

PER / PAR:

Court File No: CV-16-11290-00CL

IN THE MATTER OF THE MAPLE BANK GMBH
AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*,R.S.C. 1985, C.W-11, AS AMENDED
AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDINGS COMMENCED AT TORONTO

ORDER

BORDEN LADNER GERVAIS LLP
Bay Adelaide Centre, East Tower
22 Adelaide Street West, Suite 3400
Toronto ON M5H 4E3

Alex MacFarlane - LSUC No. 28133Q
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Lawyers for KPMG Inc., in its capacity as Liquidator of the business in Canada of Maple Bank GmbH

71399172:v2

This is Appendix "E" to the

Sixteenth Report of the Liquidator

Court File No. CV-16-11290-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE CHIEF	**)**	**THURSDAY, THE 26th**
	)	
JUSTICE MORAWETZ	**)**	**DAY OF AUGUST, 2021**

IN THE MATTER OF MAPLE BANK GmbH

AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*, R.S.C. 1985, C.W-11, AS AMENDED

AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

BETWEEN:

THE ATTORNEY GENERAL OF CANADA

Applicant

-and-

MAPLE BANK GmbH

Respondent

ORDER

THIS MOTION, made by KPMG Inc. ("**KPMG**"), in its capacity as court-appointed liquidator (the "**Liquidator**") in respect of the winding-up of the business in Canada of Maple Bank GmbH ("**MBTOR**") for an Order extending the appointment of the Liquidator as custodian of certain data and records of Maple Bank (the "**Data Custodian**"), and other ancillary relief, was heard this day via videoconference pursuant to the Court's Practice Direction pertaining to the COVID-19 crisis.

ON READING the materials filed, namely the Motion Record filed by the Liquidator (the "**Motion Record**"), the Fifteenth Report of the Liquidator, and on hearing the submissions of counsel to the Liquidator, counsel to the German Insolvency Administrator ("**GIA**"), counsel to Ontario Teachers' Pension Plan ("**OTPP**") and National Bank of Canada ("**NB**"), as former shareholders of Maple Financial Group Inc. ("**MFGI**"), no other parties appearing although duly served with the Motion Record as evidenced by the affidavit of service of Adriana Gasparini sworn, and filed.

1. **THIS COURT ORDERS** that all defined terms used herein, not otherwise defined shall have the meaning attributed to them in the Fifteenth Report.

2. **THIS COURT ORDERS** that paragraph 6 of the Data Custodian Order, dated July 23, 2020, is hereby amended to extend the appointment of the Liquidator as Data Custodian to conclude and be terminated on the earlier of (i) the date upon which KPMG is discharged as Liquidator for MBTOR, and (ii) further Order of the Court. All other provisions of the Data Custodian Order shall remain operative and in effect.

3. **THIS COURT ORDERS** that the Fifteenth Report of the Liquidator, and the activities set out therein, including the statement of receipt and disbursements for the period February 16, 2016 to July 31, 2021, are hereby approved; provided, however that only the Liquidator, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

4. **THIS COURT ORDERS** that Alex Ilchenko is hereby discharged as ICC, *nunc pro tunc,* effective as of August 16, 2021.

5. **THIS COURT ORDERS** that Alex Ilchenko, in his capacity as Bankruptcy Registrar (the "**Registrar**") be and is hereby authorized to continue and complete his review and assessment of the Professional Fees of the Liquidator and its counsel, including the completion of the ICC Report, and in furtherance of conducting such review and assessment, the Registrar shall be permitted access to any and all documents and materials previously utilized by the ICC.

6. **THIS COURT HEREBY REQUESTS** the aid, assistance and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, United Kingdom, the Republic of Germany, including the assistance of the Amtsgericht Frankfurt am Main [Insolvency Court] to give effect to this Order and to assist the Data Custodian and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Data Custodian, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Data Custodian and its agents in carrying out the terms of this Order.

Chief Justice G.B. Morawetz

Court File No: CV-16-11290-00CL

IN THE MATTER OF THE MAPLE BANK GMBH
AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*,R.S.C. 1985, C.W-11, AS AMENDED
AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDINGS COMMENCED AT TORONTO

ORDER

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Lawyers for KPMG Inc., in its capacity as Liquidator of the business in Canada of Maple Bank GmbH

This is Appendix "F" to the

Sixteenth Report of the Liquidator

KPMG Inc., in its capacity as Liquidator
Professional Fees for the Period from August 1 2017 to December 31, 2023 **$CAD**

Invoice Number	Invoice Date	Period	Phase	Hours	Professional Fees	Disbursements	HST	Total
8001729979	September 29, 2017	August 1 to 31, 2017	Phase 1	90.8	57,196.50	4,162.57	7,976.68	69,335.75
8001783325	November 21, 2017	September 1 to 30, 2017	Phase 1	147.1	103,227.00	13,052.77	15,116.37	131,396.14
8001783323	November 21, 2017	October 1 to 31, 2017	Phase 1	87.3	63,224.00	4,062.57	8,747.25	76,033.82
8002035848	May 13, 2018	November 1 to November 30, 2017	Phase 1	144.9	85,337.50	4,062.57	11,622.01	101,022.08
8002035849	May 13, 2018	December 1 to December 31, 2017	Phase 1	171.1	118,064.00	4,097.95	15,881.05	138,043.00
8005273606	May 13, 2018	January 1 to January 31, 2018	Phase 1	272.9	173,993.50		22,619.16	196,612.66
8002160890	August 07, 2018	February 1 to February 28, 2018	Phase 1	94.9	60,156.00	4,062.57	8,348.41	72,566.98
8002165619	August 10, 2018	March 1 to March 31, 2018	Phase 1	32.2	19,433.00	8,152.82	3,586.16	31,171.98
8002257256	October 25, 2018	April 1 to April 30, 2018	Phase 1	33.95	19,943.00		2,592.59	22,535.59
8002257258	October 25, 2018	May 1 to May 31, 2018	Phase 1	103.25	61,940.50	4,062.57	8,580.40	74,583.47
8002257260	October 25, 2018	June 1 to June 30, 2018	Phase 1	81.2	46,002.50		5,980.33	51,982.83
8002269175	November 05, 2018	July 1 to July 31, 2018	Phase 1	20.1	10,782.50		1,401.73	12,184.23
8002285218	November 16, 2018	August 1 to August 31, 2018	Phase 1	43.65	29,568.50		3,843.91	33,412.41
8005045753	September 30, 2023	September 1 to December 31, 2018	Phase 1	144.5	95,695.50		12,440.42	108,135.92
8005045759	September 30, 2023	January 1 to April 31, 2019	Phase 1	80.1	53,043.00		6,895.59	59,938.59
8005045766	September 30, 2023	May 1 to July 31, 2019	Phase 1	63.3	42,085.50		5,471.12	47,556.62
8005045778	September 30, 2023	August 1 to December 31, 2019	Phase 1	118	82,194.00		10,685.22	92,879.22
8005045782	September 30, 2023	January 1 to April 30, 2020	Phase 1	82.9	51,419.50		6,684.54	58,104.04
8005045787	September 30, 2023	May 1 to September 30, 2020	Phase 1	207	132,386.00		17,210.18	149,596.18
8005081371	October 30, 2023	October 1, 2020 to September 30, 2021	Phase 1	269.9	178,172.00		23,162.36	201,334.36
8005081428	October 30, 2023	October 1, 2021 to September 30, 2022	Phase 1	267.4	154,439.50		20,077.14	174,516.64
8005081455	October 30, 2023	October 1, 2022 to September 30, 2023	Phase 1	230.4	161,136.00		20,947.68	182,083.68
		October 1, 2023 to December 30, 2023	Phase 1	70.7	56,435.50		7,336.62	63,772.12
Phase 1 Total				**2,857.50**	**1,855,875.00**	**45,716.39**	**247,206.92**	**2,148,798.31**
8002160893	August 07, 2018	February 1 to February 28, 2018	Phase 2	37.95	27,170.00		3532.1	30,702.10
8002161038	August 07, 2018	March 1 to March 31, 2018	Phase 2	81.65	56,059.00	66.3	7296.29	63,421.59
8002257257	October 25, 2018	April 1 to April 30, 2018	Phase 2	222.65	108,578.50	66.3	14123.82	122,768.62
8002257259	October 25, 2018	May 1 to May 31, 2018	Phase 2	102.25	57,443.50		7467.66	64,911.16
8002257261	October 25, 2018	June 1 to June 30, 2018	Phase 2	37.35	23,985.50		3118.12	27,103.62
8002266902	November 01, 2018	July 1 to July 31, 2018	Phase 2	22.75	13,580.50		1765.47	15,345.97
8002285219	November 16, 2018	August 1 to August 31, 2018	Phase 2	5.4	3,147.00		409.11	3,556.11
8005081479	October 30, 2023	September 1 2018 to July 31, 2019	Phase 2	23.95	17,703.00		2301.39	20,004.39
8005081503	October 30, 2023	August 1 to December 31, 2019	Phase 2	3.9	2,849.00		370.37	3,219.37
Phase 2 Total				**537.85**	**310,516.00**	**132.60**	**40,384.33**	**351,032.93**
Total				**3,395.35**	**2,166,391.00**	**45,848.99**	**287,591.25**	**2,499,831.24**
Average Rate per Hour								**$ 638.05 / hour**

This is Appendix “G” to the

Sixteenth Report of the Liquidator

Court File No. CV-16-11290-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE REGIONAL	)	**FRIDAY, THE 26th**
	)	
SENIOR JUSTICE MORAWETZ	)	**DAY OF JANUARY, 2018**

IN THE MATTER OF MAPLE BANK GmbH

AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*, R.S.C. 1985, C.W-11, AS AMENDED

AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

BETWEEN:

THE ATTORNEY GENERAL OF CANADA

Applicant

-and-

MAPLE BANK GmbH

Respondent

DATA TRANSFER ORDER

THIS MOTION, made by KPMG Inc. ("**KPMG**"), in its capacity as court-appointed liquidator (the "**Liquidator**") in respect of the winding-up of the business in Canada of Maple Bank GmbH ("**MBTOR**") for an Order authorizing and directing the Liquidator to produce certain of the books and records of MBTOR which are in the power, possession or control of the Liquidator

to Dr. Michael C. Frege in his role as Insolvency Administrator of Maple Bank GmbH ("**Maple Bank**"), as appointed pursuant to the German Insolvency Code (the "**German Insolvency Administrator**" or "**GIA**") was heard this day at the court house, 330 University Avenue, Toronto, Ontario.

ON READING the materials filed on the initial appearance of December 13, 2017, namely the Motion Record filed by the Liquidator (the "**Motion Record**"), the Thirteenth Report of the Liquidator, the affidavit of Dr. Charlotte Schildt (the "**Schildt Affidavit**"), and on reading the Second Supplement to the Thirteenth Report of the Liquidator (the "**Second Supplement**") and on hearing the submissions of counsel to the Liquidator, counsel to the German Insolvency Administrator, counsel to Deloitte Restructuring Inc. ("**Deloitte**"), in its capacity as trustee in bankruptcy (the "**Trustee**") of Maple Financial Group Inc. ("**MFGI**"), counsel to Ontario Teachers' Pension Plan ("**OTPP**"), counsel to National Bank of Canada ("**NB**"), both as former shareholders of MFGI, Osler, Hoskin & Harcourt LLP ("**Osler**"), as counsel to Maple Securities Canada Limited (together with its predecessors, "**MSCL**") and as former counsel to MFGI, no other parties appearing although duly served with the Motion Record as evidenced by the affidavit of Marie Pacheco sworn, and filed,

1. **THIS COURT ORDERS**, pursuant to paragraphs 8 and 9 of the Winding-Up Order of Regional Senior Justice Morawetz dated February 16, 2016 (the "**Winding-Up Order**") and section 7(3)(c) of the *Personal Information Protection and Electronic Documents Act,* (Canada) ("***PIPEDA***") that the Liquidator is hereby authorized and directed to

(i) produce, transfer and release to the GIA

(a) all digital records of MBTOR stored on the Global One database, which server is currently located in Frankfurt Germany and is in the possession of the GIA (the "**Global One Records**");

(b) all physical records of MBTOR stored at the storage facility located in the Greater Toronto Area and known as the "**Recall Facility**" (the "**Recall Records**"); and,

(c) all data stored in the Laserfiche system that relates solely to the Master Agreements for Securities Lending and Repo transactions for MBTOR (the "**Laserfiche Data**") ((a), (b) and (c) collectively, the "**Initial Transfer Data**")

(ii) to authorize any other person with the Initial Transfer Data in their possession, power or control ("**Applicable Person**") to produce, transfer and release the Initial Transfer Data to the GIA,

subject to the Liquidator's right to (a) make and maintain copies of the Global One Records and the Laserfiche Data; and (b) have continued access to the Initial Transfer Data until the Liquidator has been finally discharged by order of this Court.

2. **THIS COURT ORDERS AND DIRECTS** that the Liquidator, or its agent, shall make a copy of the data stored at the data storage facility located in Mississauga, Ontario known as the "**SunGard Facility**" and to the extent practicable, the Liquidator, or its agent, shall segregate, remove and separately store from the copy of the data stored at the SunGard Facility the following digital data: (a) personal information of the mortgagor, borrower, and/or any guarantor related to

the (i) mortgage loans; (ii) immigrant investor program loans; and (iii) personal information of or related to employees, as listed on Schedule "A", hereto; (b) personal information (including personal financial information) of former employees or clients of MSCL as identified by MSCL, in consultation with the GIA; (c) personal information of the mortgagors associated with the Maple Bank Den Haag Branch in the Netherlands, as listed on Schedule "B", hereto; and (d) certain confidential and/or proprietary information of sub-tenants of MSCL which are not part of the Maple Bank group of companies, with the remaining data and records located on the copy identified as the "**Data Set**".

3. **THIS COURT ORDERS AND DIRECTS** that the Data Set shall be indexed by the Liquidator, or an agent retained by the Liquidator, with software selected by the Liquidator in consultation with the GIA, MSCL, OTPP, NB and the Trustee in order to render it searchable. The Liquidator shall ensure that any agent retained by it is subject to appropriate confidentiality obligations.

4. **THIS COURT ORDERS** that nothing in this Order shall prejudice the rights of access of the Liquidator, the Trustee, or MSCL to the physical records stored at the RecordXpress Facility and the data tapes stored at the EY Facility and the KPMG Facility, and the original data set stored at the SunGard Facility, and the physical records stored at the RecordXpress Facility, the data tapes stored at the EY Facility and the KPMG Facility, and the original data set stored at the SunGard Facility shall not be subject to the terms of this Order.

5. **THIS COURT ORDERS** that nothing in this Order shall prejudice the rights, including any rights of access, of the GIA, if any, in respect of physical records stored at the RecordXpress Facility and the data tapes stored at the EY Facility and the KPMG Facility and the original data

set stored at the SunGard Facility excluding any rights to transfer any portion of such data or documents the nature of which would be segregated by the terms of this Order without further order of this Court.

6. **THIS COURT ORDERS AND DIRECTS** that upon receiving an appropriate direction and authorization from the Trustee on behalf of MFGI in form satisfactory to Osler and the Trustee (the "**MFGI Authorization**"), Osler, in its capacity as former counsel to MFGI, shall make reasonable inquiries of its matter information and accounting system with a view to generating a list of the Osler legal professional timekeepers who performed legal services for MFGI, during the period 1997-2016 and Osler shall provide the resulting list to the Liquidator, OTPP, NB, the Trustee and the GIA.

7. **THIS COURT ORDERS AND DIRECTS** that upon receiving the MFGI Authorization, Osler, in its capacity as former counsel to MFGI, shall make reasonable inquiries of two current partners at Osler who have the greatest knowledge of such matters with a view to generating a list of (i) the external law firms (other than Osler), and (ii) the MFGI in-house counsel lawyers, if any, that, in each case, to the reasonable best recollection of such partners, performed legal services for MFGI, during the period 2010-2016, and Osler shall provide the resulting list to the Liquidator, OTPP, NB, the Trustee and the GIA.

8. **THIS COURT ORDERS AND DIRECTS** the Trustee to provide the MFGI Authorization to Osler on behalf of MFGI in order to facilitate the completion of Paragraphs 6 and 7 of this Order.

9. **THIS COURT ORDERS AND DIRECTS** that the Liquidator, OTPP, NB, the Trustee and the GIA are authorized to use the list and information provided by Osler pursuant to Paragraphs 6 and 7 solely for the purposes of implementing this Order.

10. **THIS COURT ORDERS AND DIRECTS** that in providing the information identified in Paragraphs 6 and 7 of this Order, Osler shall be deemed not to have breached any duty of confidentiality, any duty of loyalty or any other duty towards its former client MFGI. In addition, in complying with Paragraphs 6, 7, 8, and 9 of this Order, neither the Trustee nor Osler shall be deemed to have waived any claim of privilege on behalf of MFGI.

11. **THIS COURT ORDERS AND DIRECTS** that OTPP and NB may prepare and deliver to the GIA, the Trustee and the Liquidator, within 30 days after the receipt from Osler of the information pursuant to paragraphs 6 and 7 above (after which OTPP and NB may introduce no further search terms, except in order to correct spelling or clerical errors contained in the initial search terms or by way of qualification of existing search terms and in accordance with paragraph 15 below), a list of proposed search terms to be applied by the Liquidator to the Data Set (the "**Search Terms**"). The proposed search terms shall be limited to those reasonably required to identify any:

(a) data or documents related to MFGI that may be reasonably considered to be subject to MFGI privilege in accordance with Canadian Law (collectively the "**MFGI Privileged Data**");

(b) emails and other communications to and from or documents created for or by OTPP and NB (each in their capacity as shareholders of MFGI), in relation to MFGI,

including any such communications and documents to and/or from OTPP and/or NB that involved other shareholders of MFGI in their capacities as such (collectively the "**MFGI OTPP or NB Shareholder Data**");

(c) MFGI board meeting minutes and materials; and

(d) emails and other communications in relation to MFGI to and from members of the Board of Directors of MFGI in their capacities as MFGI board members or communications to and from the MFGI Board of Directors as a whole (collectively with (c) the "**MFGI Board Data**").

12. **THIS COURT ORDERS** that to the extent that any of the proposed Search Terms or Additional MFGI Privileged Search Terms (as defined below) consist of the name of any person who acted in one or more other capacities with other Maple entities, such names shall only be applied as search terms in conjunction with reasonable and relevant qualifying search terms consistent with paragraph 11 above.

13. **THIS COURT ORDERS** that to the extent that OTPP and NB are aware of additional search terms that are reasonably required to identify any MFGI data or documents that may reasonably be considered to be MFGI Privileged Data and the disclosure of which to the GIA might reasonably reveal MFGI Privileged Data, and subject to the same condition in paragraph 12, then, OTPP and NB may within 30 days after the receipt from Osler of the information pursuant to paragraphs 6 and 7 above, provide those search terms directly to the Liquidator, on a confidential basis (the "**Additional MFGI Privileged Search Terms**"), and in so doing none of OTPP, NB, MFGI, or the Trustee shall be deemed to have waived any claim of privilege with regard to such

information as provided to the Liquidator and the Liquidator shall not otherwise use or rely on such information in any manner whatsoever.

14. **THIS COURT ORDERS** that the Liquidator shall as soon as is practicable following submission of the Search Terms and the Additional MFGI Privileged Search Terms by OTPP and NB pursuant to paragraphs 11 and 13, and notwithstanding any disputes as to the appropriateness of search terms, apply all of the proposed search terms to the Data Set and provide a report to OTPP, NB, the GIA and the Trustee setting out each proposed search term (except that the Additional MFGI Privileged Search Terms delivered pursuant to paragraph 13 can be identified by number), the number of hits associated with each search term, and, to the extent practicable, type of document/data (the "**Initial Hit Report**").

15. **THIS COURT ORDERS** that the Liquidator and the GIA shall review the Initial Hit Report and the proposed Search Terms provided pursuant to paragraph 11, and the Liquidator confidentially shall review the Additional MFGI Privileged Search Terms provided pursuant to paragraph 13, herein, and:

(a) should the Liquidator or GIA have any concerns with the search terms provided pursuant to paragraph 11, that cannot be resolved in consultation with OTPP, NB, and/or the Trustee, as may be applicable; or

(b) should the Liquidator have any concerns with the search terms provided pursuant to paragraph 13, that cannot be resolved in consultation with OTPP and NB; then

the Liquidator or the GIA may seek directions from this Court, or Kevin McElcheran as the appointed Claims Officer (the "**Claims Officer**") pursuant to the Claims Procedure Order dated June 8, 2016 (the "**Claims Procedure Order**") as to the appropriateness of the Search Terms, and in the case of a request for directions in relation to the Additional MFGI Privileged Search Terms, the request and the Additional MFGI Privileged Search Terms shall be sealed. In considering the appropriateness of any Search Terms the Court or the Claims Officer, as the case may be, is entitled to consider, among other things, (i) whether the Search Terms appropriately identify MFGI Privileged Data, MFGI OTPP or NB Shareholder Data, or MFGI Board Data; and (ii) the number and proportion of other data and documents that the Search Terms identify.

16. **THIS COURT ORDERS** that in the event that the Liquidator, or the GIA seek directions from the Claims Officer as to the appropriateness of the Search Terms pursuant to paragraph 15, above, the resolution of claims dispute process, as set out in paragraphs 13, 14 and 15 of the Claims Procedure Order, shall apply *mutatis mutandis* to the process as set out in paragraph 15, above.

17. **THIS COURT ORDERS** that, no less than 30 days after the date on which the Liquidator circulates the Initial Hit Report pursuant to paragraph 14, or any later date to which the GIA, OTPP, and NB may consent, and each 45 days thereafter, subject to any party's right to seek directions from this Court at any time,

(a) the Liquidator shall, at the request of the GIA, apply all agreed, approved and remaining disputed (and not resolved) Search Terms and Additional MFGI Privileged Search Terms, as at such time, to the Data Set; and

(b) any data not identified by means of the application of all agreed, approved and remaining disputed (and not resolved) Search Terms and Additional MFGI Privileged Search Terms in accordance with paragraph 17(a) (each, "Interim Transfer Data") shall be released to the GIA (each, an "Interim Transfer") as soon as is practicable, without further order of this Court or agreement of the parties). To the extent the Interim Transfer Data contains any personal information (including personal financial information) relating to the former employees or clients of MSCL or MBTOR, the GIA shall hold such information and not disclose or disseminate such information except as, and to the extent, permitted under applicable German laws and/or upon inquiry or request of any authority, regulatory, governmental or legal body or court.

18. **THIS COURT ORDERS** that the data and documents identified from time to time by means of the application of the then agreed, approved and remaining disputed (and not resolved) Search Terms and Additional MFGI Privileged Search Terms in accordance with paragraph 17(a) (collectively the "Interim Segregated Data") shall be removed from the Data Set by the Liquidator and shall not be released to the GIA except by agreement of the parties, or pursuant to a subsequent Interim Transfer in accordance with paragraph 17 or a Final Transfer in accordance with paragraph 20.

19. **THIS COURT ORDERS** that following the resolution of any remaining disputes relating to the Search Terms or Additional MFGI Privileged Search Terms pursuant to paragraph 15, the Liquidator shall apply the final Search Terms and Additional MFGI Privileged Search Terms to any Interim Segregated Data, and any data or documents identified by means of the final agreed

Search Terms and Additional MFGI Privileged Search Terms shall be segregated from the Interim Segregated Data by the Liquidator (the "Final Segregated Data" and together with the Interim Segregated Data, the "Segregated Data") and not be released to the GIA, pending further order of this Court. The Liquidator shall not conduct any further review of the Final Segregated Data, and any person(s) subsequently selected to conduct any further review of the Final Segregated Data, to the extent required, shall be determined at a later date by mutual agreement of the GIA, Trustee, Liquidator, OTPP, and NB or further order of this Court.

20. **THIS COURT ORDERS** that the remaining portion of the Interim Segregated Data exclusive of the Final Segregated Data identified after the steps undertaken pursuant to paragraph 19 (the "Final Transfer Data"), shall be released to the GIA without further order of this Court (the "Final Transfer"). To the extent the Final Transfer Data contains any personal information (including personal financial information) relating to the former employees or clients of MSCL or MBTOR, the GIA shall hold such information and not disclose or disseminate such information except as, and to the extent, permitted under applicable German laws and/or upon inquiry or request of any authority, regulatory, governmental or legal body or court.

21. **THIS COURT ORDERS** that this Order, the determination and application of search terms, and the segregation of the Segregated Data are all without prejudice to: (i) any rights of the GIA in respect of data and documents already in its possession or in the possession of Maple Bank, (ii) the ability of the GIA, Maple Bank, the Liquidator, MBTOR or MSCL to assert any right it may have to the transfer and release of and access to the Data Set, any of the Segregated Data, and any other data or documentation, including any right to assert that any or all of the Segregated Data should not be segregated from the Data Set or to make any submissions in relation to or in defence

of any such rights including submissions in respect of the standing of OTPP and NB; and (iii) the ability of OTPP or NB to assert any right they may have in accordance with this Order, including any right to assert that any or all of the Segregated Data should not be transferred to the GIA or to make any submissions in relation to or in defence of any such rights including asserting the standing of OTPP and NB.

22. **THIS COURT ORDERS** that in connection with any transfer of all or any portion of the Initial Transfer Data, Interim Transfer Data or the Final Transfer Data, any software licensed hy MSCL at the time of such transfer which is required to enable the GIA to review the Initial Transfer Data, Interim Transfer Data, or the Final Transfer Data, as applicable, shall be made available to the GIA in accordance with, and to the extent permitted pursuant to, the terms of any applicable software license agreement to which MSCL is then a party.

23. **THIS COURT ORDERS** that the Liquidator shall, upon each application of the search terms to the Data Set (or the remaining portion thereof) pursuant to paragraph 16 of this Order, deliver a report to OTPP, NB, the GIA and the Trustee in which it shall report on the Segregated Data, setting out each search term (or remaining search term) (except that search terms delivered pursuant to paragraph 13 can be identified by number), the number of hits associated with each search term, and, to the extent practicable, a breakdown of hits by search term and type of document/data.

24. **THIS COURT ORDERS** that the GIA shall be permitted to remove and transfer the Initial Transfer Data, Interim Transfer Data and Final Transfer Data from Canada to Germany in furtherance of the Information Request, as defined in the Schildt Affidavit, without further order of this Court, or the consent of the Liquidator, or the consent of any other person, entity, individual

or corporation, provided that a duplicate copy of the Initial Transfer Data, exclusive of the Recall Records, Interim Transfer Data and the Final Transfer Data is maintained with the Liquidator in Canada and that the Liquidator shall have continuing access to the Initial Transfer Data, Interim Transfer Data and the Final Transfer Data, as it relates to MBTOR, until the Liquidator has been finally discharged by order of this Court.

25. **THIS COURT ORDERS** that the estate of MBTOR shall be responsible to pay the reasonable costs incurred by the Liquidator to assemble, transfer and release the Initial Transfer Data to the GIA and such costs shall form part of the Administration Charge as provided for in the Winding-Up Order.

26. **THIS COURT ORDERS** that all costs incurred by, or on behalf of the Liquidator in connection with the foregoing identification and application of the Search Terms, and to assemble, transfer and release of the Interim Transfer Data and Final Transfer Data to the GIA shall also form part of the Administration Charge as provided for in the Winding-Up Order, but shall be separately tracked and allocated among the Liquidator, GIA, OTPP and NB as those parties agree or, failing such an agreement, by order of this Court. Each party shall otherwise bear its own costs.

27. **THIS COURT ORDERS** that the Liquidator, KPMG, MBTOR, Maple Bank, Deloitte, the Trustee, Osler, Canada Mortgage Housing Corporation, MSCL, and any purchaser of, or successor issuer of, any of the assets or business of MBTOR, whether before or subsequent to the Winding-Up Order to date, and their respective directors, officers, partners, employees agents, representatives and legal counsel, be and are hereby forever released and discharged from any and all liability or any claim of breach of professional duty in any way arising out of, or in connection with obtaining, complying with, or carrying out the terms of this Order. The GIA, his firm, its

partners, employees, agents, representatives and legal counsel, be and are hereby forever released and discharged from any and all liability in any way arising out of, or in connection with the obtaining, complying with, or carrying out the terms of this Order, subject to the GIA complying with applicable German privacy laws with regard to any personal information and/or data that is released and transferred to the GIA pursuant to the terms of this Order.

28. **THIS COURT ORDERS** that the disclosure and transfer of data and/or records, pursuant to this Order, which may be subject to a claim of privilege by any of MBTOR, Maple Bank, the GIA, MSCL, MFGI, OTPP, or NB, including without limitation (i) the providing of any identified privileged search terms to the Liquidator by OTPP and/or NB in accordance with paragraphs 11 and 13 of this Order; and (ii) the providing of any information to the Liquidator, OTPP, NB, the Trustee and the GIA by Osler in accordance with paragraphs 6 and 7 of this Order, shall not constitute, or be deemed to constitute, a waiver of any claims for privilege that any of MBTOR, Maple Bank, the GIA, MSCL, MFGI, OTPP, or NB may have in respect of any such information, data and/or records (collectively the "**MFGI Privilege Claim**"). Notwithstanding that MBTOR, MSCL, MFGI, OTPP, NB, the Trustee or the GIA or Maple Bank have consented to, or not opposed the granting of this order, MBTOR, MSCL, MFGI, OTPP, NB, the Trustee, the GIA or Maple Bank reserve all their rights in respect of the assertion or determination of any MFGI Privilege Claim, as applicable, including, without limitation, their right to seek directions under Paragraph 30 to seek a determination of a Privilege Claim.

29. **THIS COURT ORDERS** that, notwithstanding anything else in this Order, if the GIA receives written notice from MSCL, OTPP, NB, MFGI, or the Trustee that such party reasonably asserts a privilege claim over certain specified data or documents which were transferred to the

GIA as part of the Interim Transfer Data or a Final Transfer Data, the GIA (i) shall not use, or rely on the specified data or documents in any place, wherever such data or documents may be located without the consent of such other party, or further order of this Court and (ii) in the event that such data or documents have been transferred by the GIA to a third party (a "**Transferee**"), to the extent reasonably practicable, the GIA shall advise the party or parties asserting the privilege claim of the Transferee and provide the Transferee's contact details.

30. **THIS COURT ORDERS** that any party with any interest in the Segregated Data, shall be at liberty to bring a motion for directions, or seek any other relief before this Court, including for the determination of the status of any or all of the Segregated Data, or for the establishment of a process to determine the status of any or all of the Segregated Data.

31. **THIS COURT HEREBY REQUESTS** the aid, assistance and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, United Kingdom, the Republic of Germany, including the assistance of the Amtsgericht Frankfurt am Main [Insolvency Court] to give effect to this Order and to assist the Liquidator and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Liquidator and its agents in carrying out the terms of this Order.

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

JAN 26 2018

PER / PAR:

G.B. Morawetz, RSJ

This is Schedule "A" to the

Data Transfer Order

The following is a list of the databases that have been removed from the GIA Data Copy:

1) TBSM
2) TBSM_HE
3) TBSM_NL

1 e:\dfs user shares\Account\common\MBBRaccount\KPMG\Claims\Executive employee info\Milburn request\Item 7 - Trailer fees\Item 7a and 7b - immigrant note sales\

2 e:\dfs user shares\Account\common\MBBRaccount\KPMG\Immigrant note\

3 e:\dfs user shares\Account\common\MBBRaccount\Hedge Accounting\2013\Sep 13\Immigrant note info to EY\

4 e:\dfs user shares\LF Export\Policies, Procedures and related documents\Material Agreements\Agreements\MBTor\IMMIGRANT INVESTOR PROGRAM\

5 e:\dfs user shares\LF Export\External Audit\E and Y\2013 - Pre Year End Audit\1. Financing of Immigrantion Investment Program\

6 e:\dfs user shares\LF Export\External Audit\E and Y\2013\1. Immigrant Investor Program\

7 e:\dfs user shares\FinProd\HRose\Tom\Maple\Bank Tor branch\EY Audit - Immigrant Financing Strategy 2015\

8 e:\dfs user shares\EY German\Immigrant Investor\

9 e:\dfs user shares\Account\Legal\compliance\Private Client Services\AIG Files\Xceed Mortgage\

10 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\Sep 14\Mortgage book\

11 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\July 14\Mortgage book\

12 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\June 14\Mortgage book\

13 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\June 14\FS\OSFI reporting\3rd party originated mortgage questionnaire\

14 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\June 14\FS\OSFI reporting\3rd party originated mortgage questionnaire\OSFI Agreements\

15 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\June 14\FS\OSFI reporting\3rd party originated mortgage questionnaire\OSFI Agreements\Purchasing Agreements\

16 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\June 14\FS\OSFI reporting\3rd party originated mortgage questionnaire\OSFI Agreements\Administration Agreements\

17 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\June 14\FS\OSFI reporting\3rd party originated mortgage questionnaire*.*

18 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\May 14\Mortgage book\

19 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\Mar 14\Mortgage book\

20 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\Aug 14\Mortgage book\

21 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\Dec 13\Mortgage book\

22 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\Apr 14\Mortgage book\

23 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\Feb 14\Mortgage book\

24 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\Jan 14\Mortgage book\

25 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\Nov 13\Mortgage Book\

26 e:\dfs user shares\Account\common\MBBRaccount\FY 2014\Oct 13\Mortgage Book\

27 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\Sep 15\Mortgage book\

28 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\Jun 15\Mortgage book\

29 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\Mar 15\Mortgage book\

30 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\Feb 15\Mortgage book\

31 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\Oct 14\Mortgage book\

32 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\May 15\Mortgage book\

33 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\Jul 15\Mortgage book\

34 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\Aug 15\Mortgage book\

35 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\Apr 15\Mortgage book\

36 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\Nov 14\Mortgage book\

37 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\Dec 14\Mortgage book\

38 e:\dfs user shares\Account\common\MBBRaccount\FY 2015\Jan 15\Mortgage book\

39 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Aug 16\Mortgage book\

40 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Dec 15\Mortgage book\

41 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Oct 15\Mortgage book\

42 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Jan 16\Mortgage book\

43 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Nov 15\Mortgage book\

44 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Feb 15, 16 cut off - KPMG\Mortgage book\

45 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Oct 16\Mortgage book\

46 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Feb 29, 16\Mortgage book\

47 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Mar 16\Mortgage book\

48 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Sep 16\Mortgage book\

49 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Jun 16\Mortgage book\

50 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Jul 16\Mortgage book\

51 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Feb 10, 16 cut off - German liquidator\Mortgage book\

52 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\Apr 16\Mortgage book\

77 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\Nov 11\Mortgage book\

78 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\Dec 11\Mortgage book\

53 e:\dfs user shares\Account\common\MBBRaccount\FY 2016\May 16\Mortgage book\

54 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\Sep 13\Mortgage Book\

55 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\June 13\Mortgage Book\

56 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\July 13\Mortgage book\

57 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\Aug 13\Mortgage Book\

58 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\Apr 13\Mortgage Book\

59 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\Mar 13\Mortgage Book\

60 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\May 13\Mortgage Book\

61 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\Dec 12\Mortgage book\

62 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\Feb 13\Mortgage book\

63 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\Nov 12\Mortgage book\

64 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\Jan 13\Mortgage book\

65 e:\dfs user shares\Account\common\MBBRaccount\FY 2013\Oct 12\Mortgage book\

66 e:\dfs user shares\Account\common\MBBRaccount\KPMG\GIA audit\Audit of derivatives\2. Hedge documentation\EY files for mortgage hedge effectiveness\

67 e:\dfs user shares\Account\common\MBBRaccount\KPMG\GIA audit\Document request rec'd Jun 9, 17\Mortgage servicing fee\

68 e:\dfs user shares\Account\common\MBBRaccount\KPMG\GIA audit\Document request rec'd Jun 9, 17\Mortgage documents\

69 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\Sep 12\Mortgage book\

70 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\Mar 12\Mortgage book\

71 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\Aug 12\Mortgage book\

72 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\Jul 12\Mortgage book\

73 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\Jun 12\Mortgage book\

74 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\Feb 12\Mortgage book\

75 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\May 12\Mortgage book\

76 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\Apr 12\Mortgage Book\

103 e:\dfs user shares\Cash\LishmanP\MBTO Branch\CBA\Mortgage Prepayment Disclosure\

104 e:\dfs user shares\Cash\LishmanP\Process (Job) Descriptions\Maple Trust\Securitization\Smart Trust Portfolio Reports\MBTor Sept 30_03\CIBC Mortgage Pool 200 FINAL\

105 e:\dfs user shares\Cash\LishmanP\Process (Job) Descriptions\Maple Trust\Mortgage Banking P&L\

79 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\Jan 12\Mortgage book\

80 e:\dfs user shares\Account\common\MBBRaccount\FY 2012\Oct 11\Mortgage book\

81 e:\dfs user shares\Account\common\MBBRaccount\SPG Mortgage info\

82 e:\dfs user shares\Account\common\MBBRaccount\FY 2011\Sep 11\Mortgage book\

83 e:\dfs user shares\Account\common\MBBRaccount\Mortgage Pool info\

84 e:\dfs user shares\Account\common\ADP Entries\L Lai\Excel Templates\MB TOR\Mortgage book\

85 e:\dfs user shares\Account\schnarrd\XLDATA\Payout and Bonus\QUARTER-END FILES\2004\Qtr 4 04\Mortgage Banking\

86 e:\dfs user shares\Account\VesnaM\OLD FILES\MAPLE TRUST AUDIT\Mortgage File Review Sample-New Format\

87 e:\dfs user shares\Account\VesnaM\MyNext Mortgage\

88 e:\dfs user shares\Account\Audit Confirms\Audit MBTOR scanned Nov 3 & 9\Audit - Mortgage Nov 9\

89 e:\dfs user shares\Account\Audit Confirms\Mortgages\

90 e:\dfs user shares\Cash\Shared\Pre 2011\Mortgage Banking\

91 e:\dfs user shares\Cash\Shared\Pre 2011\Mortgage Hedging\

92 e:\dfs user shares\Cash\LishmanP\Trading\US Trading\Other US Trading\Mortgages\

93 e:\dfs user shares\Cash\LishmanP\Trading\European Trading\Dutch Mortgages\

94 e:\dfs user shares\Cash\LishmanP\Trading\New Ideas and Traders\Vectors Research US Mortgages\

95 e:\dfs user shares\Cash\LishmanP\MBTO Branch\Mortgage Pools\

96 e:\dfs user shares\Cash\LishmanP\MBTO Branch\CMB Facilitation\Originators\Xceed Mortgage Corp\

97 e:\dfs user shares\Cash\LishmanP\MBTO Branch\CMB Facilitation\Maple NHA Mortgage Trust\

98 e:\dfs user shares\Cash\LishmanP\MBTO Branch\CMB Facilitation\Mortgage Purchase Agreements\

99 e:\dfs user shares\Cash\LishmanP\MBTO Branch\CMB Facilitation\Mortgage Systems\

100 e:\dfs user shares\Cash\LishmanP\MBTO Branch\CMB Facilitation\Mortgage Purchases Deal Pricing\

101 e:\dfs user shares\Cash\LishmanP\MBTO Branch\Audit\YE Audit FY2013\Queries #3\Mortgage Insurance Certificates\

102 e:\dfs user shares\Cash\LishmanP\MBTO Branch\OSFI Info\OSFI Mortgage Industry Monitoring\

129 e:\dfs user shares\LF Export\External Audit\E and Y\2013\4. Canada Mortgage Bond Program\

130 e:\dfs user shares\LF Export\External Audit\E and Y\2013\3. Financing of Mortgage Companies\

131 e:\dfs user shares\LF Export\External Audit\E and Y\2013\Additional Queries 2\Mortgage Insurance Certificates\

106 e:\dfs user shares\Cash\LishmanP\Economic Info\US Subprime Mortgage\

107 e:\dfs user shares\Cash\SukhiaC\Mynextmortgage\

108 e:\dfs user shares\LF Export\Compliance\OSFI Review - May 2015\Section D_ Mortgage Securitization\

109 e:\dfs user shares\LF Export\Compliance\OSFI Review - May 2015\Section A_ General Information, Product Profile and Front Office Oversight\5. Reports\Mortgage Securitization\

110 e:\dfs user shares\LF Export\Compliance\OSFI Review - March 2013\Section C - Asset Securitization activity\C2 Sold and Securitized Insured Mortgage Portfolios\

111 e:\dfs user shares\LF Export\Compliance\OSFI Review - March 2013\Section C - Asset Securitization activity\C1 Warehouse of Insured Mortgages\

112 e:\dfs user shares\LF Export\Accounts Payable\2011\M\MBSIA (Mortgage-Backed Securities Issuers Association)\

113 e:\dfs user shares\LF Export\Accounts Payable\2013\M\MBSIA (Mortgage-Backed Securities Issuers Association)\

114 e:\dfs user shares\LF Export\Policies, Procedures and related documents\Material Agreements\Agreements\MBTor\CFR\Xceed Mortgage Corp\

115 e:\dfs user shares\LF Export\Policies, Procedures and related documents\Material Agreements\Agreements\MBTor\CFR\Pacific Mortgage Group\

116 e:\dfs user shares\LF Export\Policies, Procedures and related documents\Material Agreements\Agreements\MBTor\CFR\Lakeview Mortgage Funding Inc\

117 e:\dfs user shares\LF Export\Policies, Procedures and related documents\Material Agreements\Agreements\MBTor\CFR\MCAN Mortgage Corporation\

118 e:\dfs user shares\LF Export\Policies, Procedures and related documents\Material Agreements\Agreements\MBTor\Loan Agreements\Xceed Mortgage Corp\

119 e:\dfs user shares\LF Export\Policies, Procedures and related documents\Material Agreements\Agreements\MBTor\SPG Agreements\MyNext Mortgage Company - Warehouse Credit Facility\

120 e:\dfs user shares\LF Export\Policies, Procedures and related documents\Material Agreements\Agreements\MBTor\SPG Agreements\MyNext Mortgage Premier Trust\

121 e:\dfs user shares\LF Export\Policies, Procedures and related documents\Material Agreements\Agreements\MBTor\SPG Agreements\Xceed Mortgage Corporation Whole Loan Mortgage

122 e:\dfs user shares\LF Export\Policies, Procedures and related documents\Material Agreements\Agreements\MBTor\SPG Agreements\Bridgewater Bank Whole Loan Mortgage Purchase\

123 e:\dfs user shares\LF Export\IT\Department Notes\Mortgage\

124 e:\dfs user shares\LF Export\External Audit\E and Y\2013 - Pre Year End Audit\3. Financing of Mortgage Companies\

125 e:\dfs user shares\LF Export\External Audit\E and Y\2013 - Pre Year End Audit\4. Canada Mortgage Program\

126 e:\dfs user shares\LF Export\External Audit\E and Y\2012\German\MBTor Credit and Security Agreements\MyNext Mortgage Premier Trust\

127 e:\dfs user shares\LF Export\External Audit\E and Y\2012\German\MBTor Credit and Security Agreements\MyNext Mortgage Funding Trust\

128 e:\dfs user shares\LF Export\External Audit\E and Y\2012\German\MBTor Credit and Security Agreements\Xceed Mortgage Corp\

132 e:\dfs user shares\LF Export\Mortgages\

133 e:\dfs user shares\IT_Users\Laserfiche\20160909\IT\Department Notes\Mortgage\

134 e:\dfs user shares\IT_Users\Laserfiche\20160601\IT\Department Notes\Mortgage\

135 e:\dfs user shares\IT_Users\campbelk\Scripts\Powershell\Mortgage\

136 e:\dfs user shares\IT_Users\Stumkur\AdhocSQL\MortgageFiles\

137 e:\dfs user shares\IT_Users\ptobin\My Documents\Mortgages\

138 e:\dfs user shares\IT_Users\JFung\Projects\Kondor\AppSolutions\MortgageCashFlows\

139 e:\dfs user shares\FinProd\HigginsT\Archive\Reverse Mortgages\

140 e:\dfs user shares\StockIns\SPECIAL1\2006\2006\q12006\Dec\financial statements\MTC\Consolidated Mortgage Banking 12_31_05\

141 e:\dfs user shares\StockIns\WilkinsonS\âãäSteve's Data\Data Files\Projects\Mortgage Banking\

142 e:\dfs user shares\StockIns\WilkinsonS\âãäSteve's Data\Data Files\HEDGE ACCOUNT\QUARTER-END FILES\2004\Qtr 4 04\Mortgage Banking\

143 e:\dfs user shares\StockIns\DykeG\Main\GRAHAM'S DATA\Internal Audit\Maple Trust\Mortgage File Review\

144 e:\dfs user shares\CreditInfo\Mutual Funds (United States)\FUND (GOLDMAN)\FUND (GOLDMAN_U.S MORTGAGE FUND)\

145 e:\dfs user shares\CreditInfo\Mutual Funds (United States)\FUND (EVERGREENINST)\FUND (EVERGREENINST_MORTGAGE)\

146 e:\dfs user shares\CreditInfo\Counterparty Information (Collective Trust)\Morgan Stanley Mortgage Securities Trust\

147 e:\dfs user shares\MBTor P and P\MBTor Material Agreements\Loan Agreements\Xceed Mortgage Corp\

148 e:\dfs user shares\Structured\SA-Dutch mortgage-backed investments\

149 e:\dfs user shares\EY German\Loan Agreements (Contracts)\Xceed Mortgage Corp\

150 e:\dfs user shares\EY German\Security Registrations\Xceed Mortgage Corp\

151 e:\dfs user shares\EY German\Xceed Mortgage Corp\

1 \\cadmium\Copy1\DFS User Shares\Account\Legal\compliance\Email_Archive_(BAE_Systems)

2 \\cadmium\Copy1\F_MS_Exchange\PST

3 \\cadmium\Copy1\DFS User Shares\LF Export\Compliance

4 \\cadmium\Copy1\DFS User Shares\LF Export\Human Resources

5 \\cadmium\Copy1\DFS User Shares\Account\common\product control\Immigrant Funding

6 \\cadmium\Copy1\DFS User Shares\Cash\LishmanP\MBTO Branch\Client Secured Lending\Immigrant Investor Program

7 \\cadmium\Copy1\DFS User Shares\Cash\SukhiaC\Immigrant investor

8 \\cadmium\Copy1\DFS User Shares\Account\Maple PPF

9 \\cadmium\Copy1\DFS User Shares\Account\Maplekey

10 \\cadmium\Copy1\DFS User Shares\Account\MapleKey+

11 \\cadmium\Copy1\DFS User Shares\Wealth

12 \\cadmium\Copy1\DFS User Shares\Wealth\Common\CLIENTS

13 \\cadmium\Copy1\DFS User Shares\Mortgages

14 \\cadmium\Copy1\F_SQL\TorSQLWH01_BU\ServerBackup

15 \\cadmium\Copy1\T_Apps

16 \\cadmium\Copy1\DFS User Shares\LifeSett

17 \\cadmium\Copy1\F_Other_Server\VoiceRecordingCache

18 \\cadmium\Copy1\DFS User Shares\Account\llai\MB TOR payroll

19 \\cadmium\Copy1\DFS User Shares\Structured

20 \\cadmium\Copy1\DFS User Shares\Executive

21 \\cadmium\Copy1\DFS User Shares\GibbingB

22 \\cadmium\Copy1\DFS User Shares\UdaleP

23 \\cadmium\Copy1\DFS User Shares\Wealth\broadhud

This is Schedule "B" to the

Data Transfer Order

The following is a list of the databases that have been removed related to the Maple Bank Den Haag Branch in the Netherlands:

1) TBSM_NL

Court File No: CV-16-11290-00CL

IN THE MATTER OF THE MAPLE BANK GMBH
AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*,R.S.C. 1985, C.W-11, AS AMENDED
AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDINGS COMMENCED AT TORONTO

DATA TRANSFER ORDER

BORDEN LADNER GERVAIS LLP
Bay Adelaide Centre, East Tower
22 Adelaide Street West, Suite 3400
Toronto ON M5H 4E3

Alex MacFarlane - LSUC No. 28133Q
Tel: 416.367.6305
amacfarlane@blg.com

Bevan Brooksbank - LSUC No. 56717U
Tel: 416.367.6604
bbrooksbank@blg.com

Lawyers for KPMG Inc., in its capacity as Liquidator
of the business in Canada of Maple Bank GmbH

This is Appendix “H” to the

Sixteenth Report of the Liquidator

Court File No. CV-16-11290-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE CHIEF	)	**THURSDAY, THE 23rd**
	)	
JUSTICE MORAWETZ	)	**DAY OF JULY, 2020**

IN THE MATTER OF MAPLE BANK GmbH

AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*, R.S.C. 1985, C.W-11, AS AMENDED

AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

BETWEEN:

THE ATTORNEY GENERAL OF CANADA

Applicant

-and-

MAPLE BANK GmbH

Respondent

DATA CUSTODIAN ORDER

THIS MOTION, made by KPMG Inc. ("**KPMG**"), in its capacity as court-appointed liquidator (the "**Liquidator**") in respect of the winding-up of the business in Canada of Maple Bank GmbH ("**MBTOR**") for an Order authorizing and appointing the Liquidator as custodian of certain data and records of Maple Bank (the "**Data Custodian**") was heard this day via videoconference pursuant to the Court's Practice Direction pertaining to the COVID-19 crisis.

ON READING the materials filed, namely the Motion Record filed by the Liquidator (the "**Motion Record**"), the Fourteenth Report of the Liquidator, and on hearing the submissions of counsel to the Liquidator, counsel to the German Insolvency Administrator ("**GIA**"), counsel to Deloitte Restructuring Inc., ("**Deloitte**") in its capacity as trustee in bankruptcy (the "**Trustee**") of Maple Financial Group Inc. ("**MFGI**"), counsel to Ontario Teachers' Pension Plan ("**OTPP**") and National Bank of Canada ("**NB**"), as former shareholders of MFGI, Osler, Hoskin & Harcourt ("**Osler**"), as counsel to Maple Securities Canada Limited (together with its predecessors "**MSCL**") and as former counsel to MFGI, no other parties appearing although duly served with the Motion Record as evidenced by the affidavit of service of Adriana Gasparini sworn, and filed.

1. **THIS COURT ORDERS** that all defined terms used herein, not otherwise defined shall have the meaning attributed to them in the Fourteenth Report.

2. **THIS COURT ORDERS** that the Liquidator is hereby appointed as Data Custodian with respect to the Custodial Data, as defined below, and with the duties and obligations as contained in this Order.

3. **THIS COURT ORDERS** that pursuant to the Winding-Up Order dated February 16, 2016 (the "**Winding-Up Order**") and section 7(3)(c) of the *Personal Information Protection and Electronic Documents Act,* (Canada) ("***PIPEDA***") the Data Custodian is hereby authorized and directed to take into its power, possession and control the following:

(i) certain data and records in the possession or control of MSCL, namely

(a) all electronic data currently stored in the storage facility located in the Greater Toronto Area and known as the "SunGard Facility" (the "**SunGard Facility**");

(b) 195 boxes of physical commingled records currently stored at RecordsXpress; and

(c) back-up tapes of historical data previously stored at the SunGard Facility, and currently stored at RecordsXpress;

(collectively the "**MSCL Data**")

(ii) all data and records in the possession or control of the Liquidator pursuant to the Data Transfer Order (the "**Remaining DTO Data**"); and,

(iii) certain back-up tapes taken by the Liquidator of the data stored on the SunGard Facility after the Winding-Up Date (the "**Liquidator Back-up Tapes**"),

(the MSCL Data along with the Remaining DTO Data and the Liquidator Back-up Tapes collectively, the "**Custodial Data**")

4. **THIS COURT ORDERS** that the Liquidator, in its capacity as Data Custodian, shall take into its possession, or control the Custodial Data described at paragraph 3 (i) above on the same terms that MSCL is currently holding the data and records.

5. **THIS COURT ORDERS** that, in conjunction with the appointment of the Data Custodian, the existing SunGard Services Agreement dated September 1, 2016 shall be assigned by MSCL to the Liquidator, in its capacity as Data Custodian. The Data Custodian shall also enter into an agreement with RecordsXpress to supersede the RecordsXpress Services Agreement dated October 1, 2016, and on substantially the same terms.

6. **THIS COURT ORDERS** that the Data Custodian's appointment shall conclude and be terminated on the earlier of (i) August 31, 2021 and (ii) the date upon which KPMG is discharged as Liquidator for MBTOR. Upon the termination of the Liquidator's appointment as Data Custodian, the GIA may bring a motion before this Court to seek the appointment of a replacement custodian, or otherwise seek an order for alternate arrangements.

7. **THIS COURT ORDERS** that the transfer of custody of the Custodial Data shall be without prejudice to any of the rights or access of the GIA or MSCL thereto, excluding any rights to transfer any portion of such data or documents the nature of which would be segregated by the terms of the Data Transfer Order, without further order of this Court, however, any such rights or access of the GIA or MSCL to the Segregated Data (as defined in the Data Transfer Order) shall be in accordance with and subject to the Data Transfer Order.

8. **THIS COURT ORDERS** that with the prior consent of the Data Custodian and upon MSCL providing the Data Custodian with three (3) business days written notice, MSCL shall have the right to access, use and copy any MSCL Data that is solely related to MSCL and its subsidiaries (and their respective predecessors) in order to complete the winding-up and dissolution of MSCL, copies of such data may be provided to the GIA and its counsel.

9. **THIS COURT ORDERS** that the transfer of the Custodial Data pursuant to this Order, which may be subject to a claim of privilege by any of MBTOR, Maple Bank, the GIA, MSCL, MFGI, OTPP or NB, shall not constitute or be deemed to constitute a wavier of any claims for privilege that the aforementioned parties may have in respect of the Custodial Data.

10. **THIS COURT ORDERS** and declares that the Liquidator has duly and properly satisfied, discharged, and performed all of its obligations, liabilities, responsibilities and duties in respect of the Data Transfer Order.

11. **THIS COURT ORDERS** that, effective as of the date upon which the Custodial Data is fully taken into the possession, or control of the Data Custodian (the "**Custody Date**"), the Liquidator shall be discharged and shall have no further duties, obligations, liabilities, or responsibilities under the Data Transfer Order, including without limitation with regard to the Remaining DTO Data.

12. **THIS COURT ORDERS** that the Liquidator and its counsel and each of their respective affiliates, officers, directors, partners, employees and agents (collectively, the "**Released Persons**") shall be and are hereby released and discharged from any and all claims that any person may have or be entitled to assert against the Released Persons, whether known or unknown, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place on or prior to the date of this Order is any way related to, arising out of or in respect of the Data Transfer Order, the Remaining Data and the Liquidator Back-up Tapes (the "**Released Claims**"), and any such Released Claims are hereby released, stayed, extinguished and forever barred, and the Released Persons shall have no liability in respect thereof, provided that the Released Claims

shall not include any claim or liability arising out of any gross negligence or wilful misconduct on the part of the Released Persons.

13. **THIS COURT ORDERS** that, upon the Custody Date, MSCL and its counsel and each of their respective affiliates, officers, directors, partners, employees and agents shall be and are hereby released and discharged from and shall possess no further obligation or responsibility with respect to possession and control of the MSCL Data.

14. **THIS COURT ORDERS** that the estate of MBTOR shall be responsible to pay the reasonable costs incurred by the Data Custodian and its counsel to assemble, transfer and maintain in its custody, or control the Custodial Data, and take all necessary attendant steps and measures.

15. **THIS COURT ORDERS** that the Data Custodian and its counsel, Borden Ladner Gervais LLP, shall be the beneficiaries of a reserve of $750,000, as established by the Liquidator in order to satisfy their reasonable costs, as provided for at paragraph 6 of the Fourth Interim Distribution Order, including their respective fees and disbursements, until the Liquidator's appointment as Data Custodian has been terminated by Order of this Court.

16. **THIS COURT ORDERS** that, in addition to the rights and protections afforded the Data Custodian under the *WURA* and as an officer of this Court, the Data Custodian shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Data Custodian by the *WURA* or any applicable legislation.

17. **THIS COURT HEREBY REQUESTS** the aid, assistance and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, United Kingdom, the Republic of Germany, including the assistance of the Amtsgericht Frankfurt am Main [Insolvency Court] to give effect to this Order and to assist the Data Custodian and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide

such assistance to the Data Custodian, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Data Custodian and its agents in carrying out the terms of this Order.

Chief Justice Geoffrey B. Morawetz

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

JUL 27 2020

PER / PAR: NB

Court File No: CV-16-11290-00CL

IN THE MATTER OF THE MAPLE BANK GMBH
AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*,R.S.C. 1985, C.W-11, AS AMENDED
AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDINGS COMMENCED AT TORONTO

DATA CUSTODIAN ORDER

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Lawyers for KPMG Inc., in its capacity as Liquidator of the business in Canada of Maple Bank GmbH

This is Appendix "I" to the

Sixteenth Report of the Liquidator

KPMG Inc., in its capacity as Liquidator
Phase 1 Hourly Rate by Fiscal Year [1] **$CAD**

Name	Position	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 [2]
Alison Brown	Manager				545.00				
Angelina Hung	Technician							290.00	355.00
Annette Chopowick	Technician			220.00	225.00	240.00	265.00	290.00	355.00
Asya Rzhevsky	Technician	205.00	204.50						
Chris Walker	Senior Manager		650.00		710.00				
Corey Fotheringham	Partner		835.00						
Danny Garwood	Senior Manager		650.00						
George Bourikas	Senior Manager		653.64	690.00	710.00	740.00	770.00	795.00	990.00
Hannah Rhee	Senior Consultant		350.00						
Jojo Tang	Senior Consultant				410.00				
Jorden Sleeth	Partner	735.00	735.00						
Katherine Forbes	Partner			885.00				995.00	
Lea Loutfi	Senior Consultant						430.00	475.00	
Mackenzie Wong	Senior Consultant								495.00
Manoj Oommen	Senior Consultant		350.00						
Nate Fenema	Senior Consultant		350.00						
Nerina Jahja	Senior Consultant		350.00						
Nick Brearton	Partner	835.00	839.17	885.00	910.00	945.00	980.00	995.00	1,055.00
Sven Dedic	Manager	370.00	491.67	530.00	545.00	660.00	685.00	710.00	
Zack Burstein	Senior Consultant		350.00						

(1) KPMG Inc.'s fiscal year is from October 1 - September 30
(2) FY2024 represents October 1, 2023 - December 31, 2023

This is Appendix "J" to the

Sixteenth Report of the Liquidator

KPMG Inc., in its capacity as Liquidator
Summary of Phase 1 Invoices, by Fiscal Year, including Average Hourly Rate [1] [2] **$CAD**

Year	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Total
Period	Aug 1, 2017 - Sep 30, 2017	Oct 1, 2017 - Sep 30, 2018	Oct 1, 2018 - Sep 30, 2019	Oct 1, 2019 - Sep 30, 2020	Oct 1, 2020 - Sep 30, 2021	Oct 1, 2021 - Sep 30, 2022	Oct 1, 2022 - Sep 30, 2023	Oct 1, 2023 - Dec 31, 2023	Aug 1, 2017 - Dec 31, 2023
Hours	237.90 hours	1,118.75 hours	307.05 hours	355.40 hours	269.90 hours	267.40 hours	230.40 hours	70.70 hours	2,857.50 hours
Fees	$ 160,423.50	$ 708,561.00	$ 206,236.50	$ 230,471.00	$ 178,172.00	$ 154,439.50	$ 161,136.00	$ 56,435.50	$ 1,855,875.00
Disbursements	$ 17,215.34	$ 28,501.05	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,716.39
Average Rate per Hour	$ 674.33 / hour	$ 633.35 / hour	$ 671.67 / hour	$648.48 / hour	$ 660.14 / hour	$ 577.56 / hour	$ 699.38 / hour	$ 798.24 / hour	$ 649.48 / hour

(1) KPMG Inc.'s fiscal year is from October 1 - September 30

(2) Some invoices straddle two fiscal years and KPMG has allocated the hours, fees and disbursements to their respective fiscal year.

This is Appendix “K” to the

Sixteenth Report of the Liquidator

KPMG Inc., in its capacity as Liquidator Phase 2 Hourly Rate by Fiscal Year [1]				$CAD
Name	**Position**	**FY2018**	**FY2019**	**FY2020**
Alison Brown	Manager	437.50	530.00	
Andrea Holmes	Manager	500.00		
Andrew Major	Consultant	250.00		
Chris Walker	Senior Manager	650.00		
Corey Fotheringham	Partner	835.00		
George Bourikas	Senior Manager	650.00	690.00	710.00
Jianli Ren	Senior Manager	650.00		
Jordan Fung	Consultant	250.00		
Julian Heisz	Consultant	250.00		
Nick Brearton	Partner	835.00	885.00	910.00
Sandeep Sharma	Senior Consultant	350.00		
Shuai Wang	Senior Consultant	350.00		
Sivan Vaisman	Senior Manager	650.00		
Sulaiman Qureshi	Senior Consultant	350.00		
Sven Dedic	Manager	500.00		
Zain Qureshi	Senior Consultant	350.00		

(1) KPMG Inc.'s fiscal year is from October 1 - September 30

This is Appendix “L” to the

Sixteenth Report of the Liquidator

KPMG Inc., in its capacity as Liquidator
Summary of Phase 2 Invoices, by Fiscal Year, including Average Hourly Rate [(1) (2)] **$CAD**

Year	FY2018	FY2019	FY2020	Total
Months Covered	Feb 1, 2018 - Sep 31, 2018	Oct 1, 2018 - Sep 31, 2019	Oct 1, 2019 - Dec 31, 2019	Feb 1, 2018 - Dec 31, 2019
Hours	512.80 hours	22.15 hours	2.90 hours	537.85 hours
Fees	$ 292,024.50	$ 16,332.50	$ 2,159.00	$ 310,516.00
Disbursements	$ 132.60	$ -	$ -	$ 132.60
Average Rate per Hour	$ 569.47 / hour	$ 737.36 / hour	$ 744.48 / hour	$ 577.33 / hour

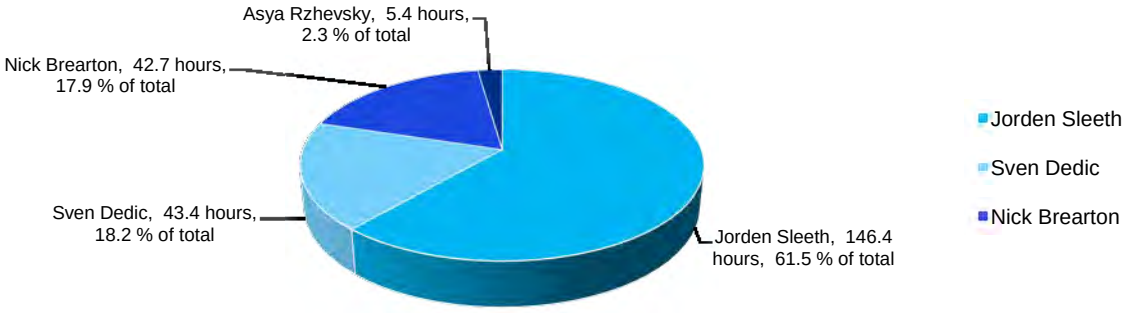
(1) KPMG Inc.'s fiscal year is from October 1 - September 30

(2) Some invoices straddle two fiscal years and KPMG has allocated the hours, fees and disbursements to their respective fiscal year.

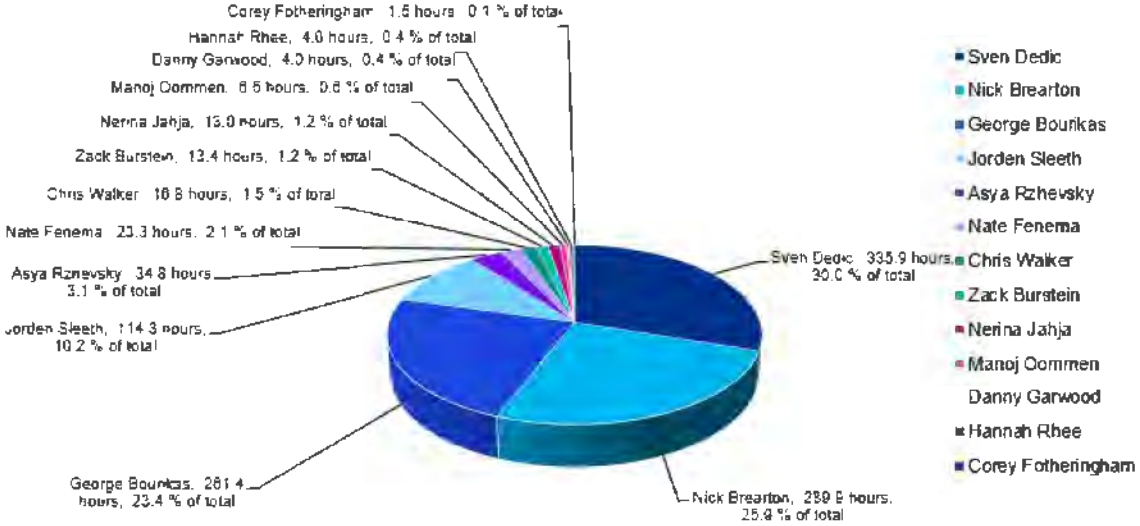
This is Appendix "M" to the

Sixteenth Report of the Liquidator

KPMG Hours and Work Distribution for Phase 1 from Aug 1, 2017 - Sep 30, 2017

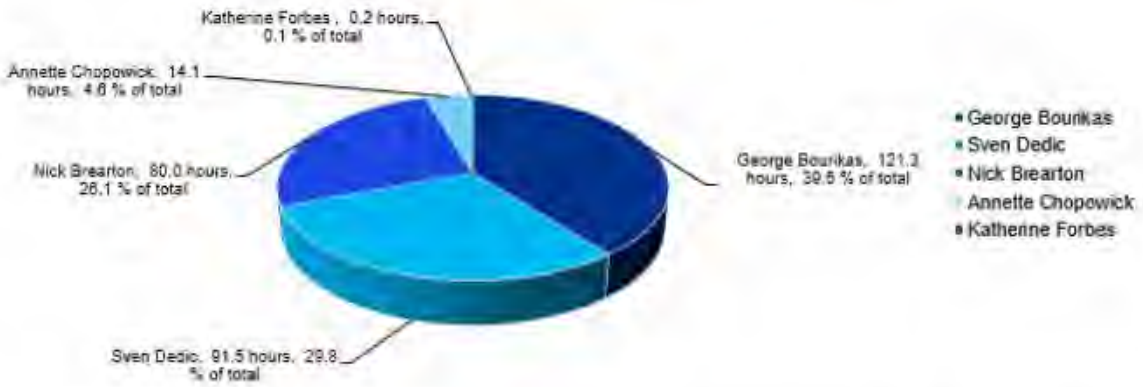


KPMG Hours and Work Distribution for Phase 1 from Oct 1, 2017 - Sep 30, 2018 (1)



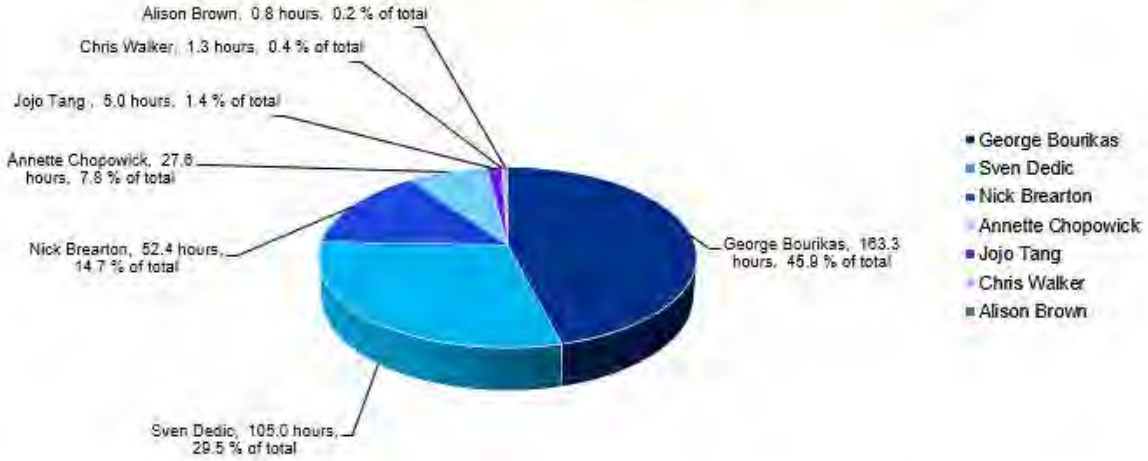
(1) Some invoices straddle two fiscal years and KPMG has allocated the hours, fees and disbursements to their respective fiscal year.

KPMG Hours and Work Distribution for Phase 1 from Oct 1, 2018 to Sep 30, 2019 [1]



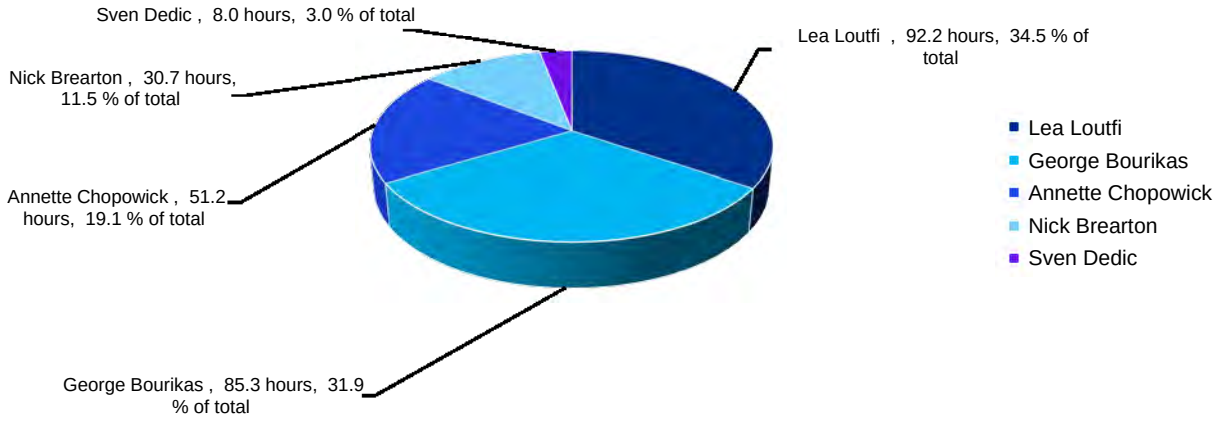
(1) Some invoices straddle two fiscal years and KPMG has allocated the hours, fees and disbursements to their respective fiscal year

KPMG Hours and Work Distribution for Phase 1 from Oct 1, 2019 to Sep 30, 2020 [1]

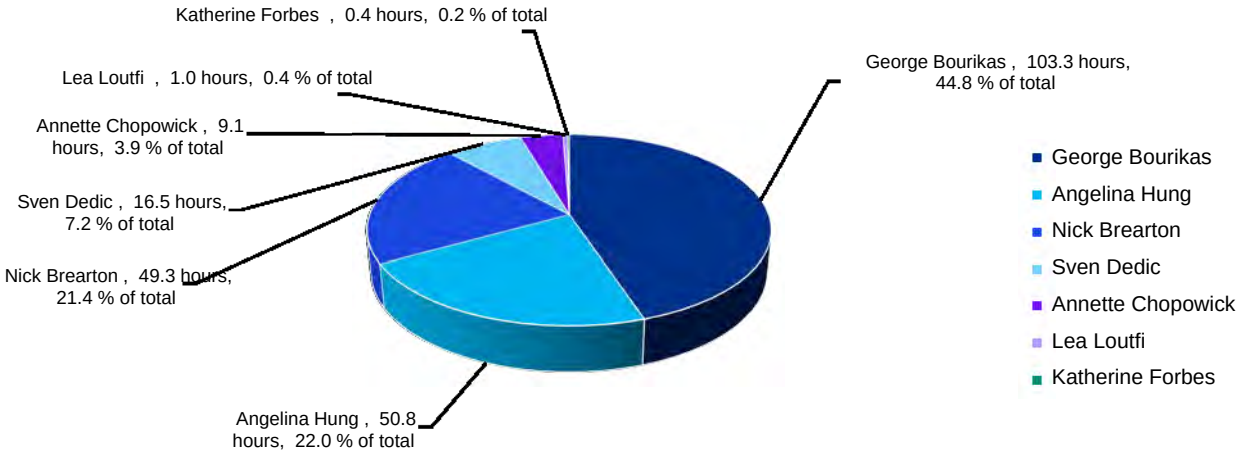


(1) Some invoices straddle two fiscal years and KPMG has allocated the hours, fees and disbursements to their respective fiscal year

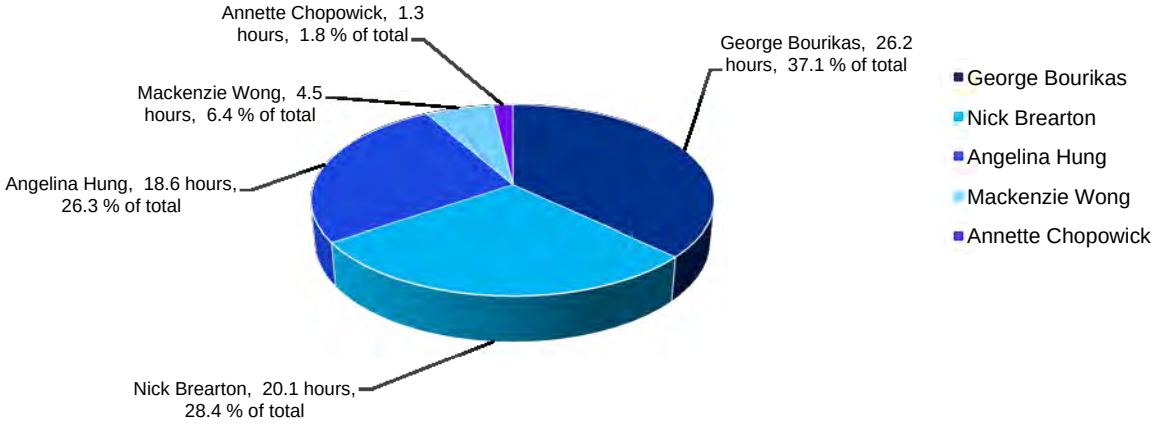
KPMG Hours and Work Distribution for Phase 1 from Oct 1, 2021 to Sep 30, 2022



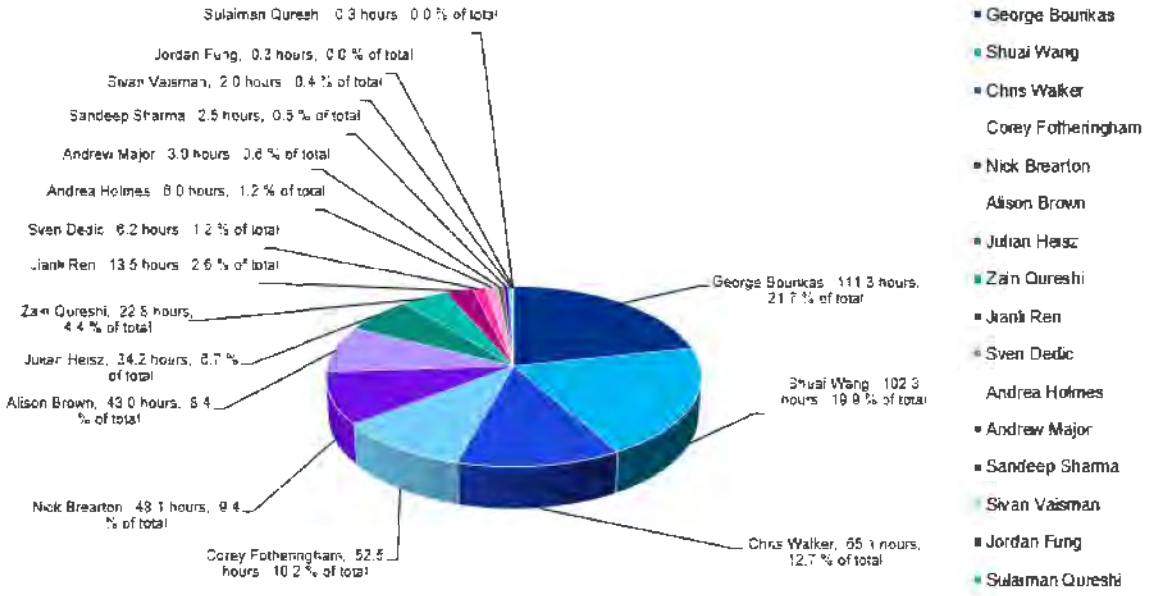
KPMG Hours and Work Distribution for Phase 1 from Oct 1, 2022 to Sep 30, 2023



KPMG Hours and Work Distribution for Phase 1 from Oct 1, 2023 to Dec 31, 2023

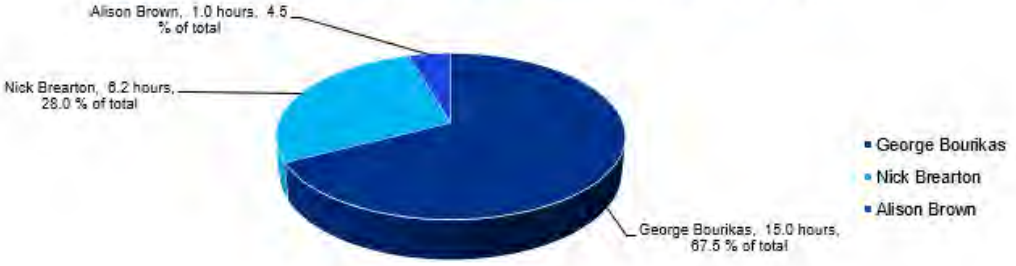


KPMG Hours and Work Distribution for Phase 2 from Feb 1, 2018 to Sep 30, 2018 (1)



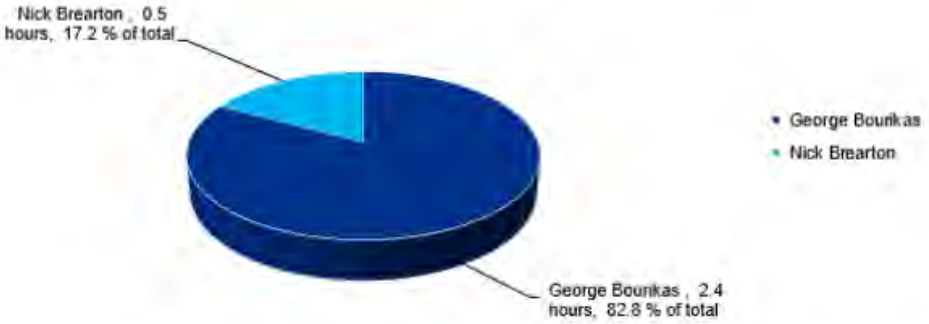
(1) Some invoices straddle two fiscal years and KPMG has allocated the hours, fees and disbursements to their respective fiscal year.

KPMG Hours and Work Distribution for Phase 2 from Oct 1, 2018 to Sep 30, 2019 [1]



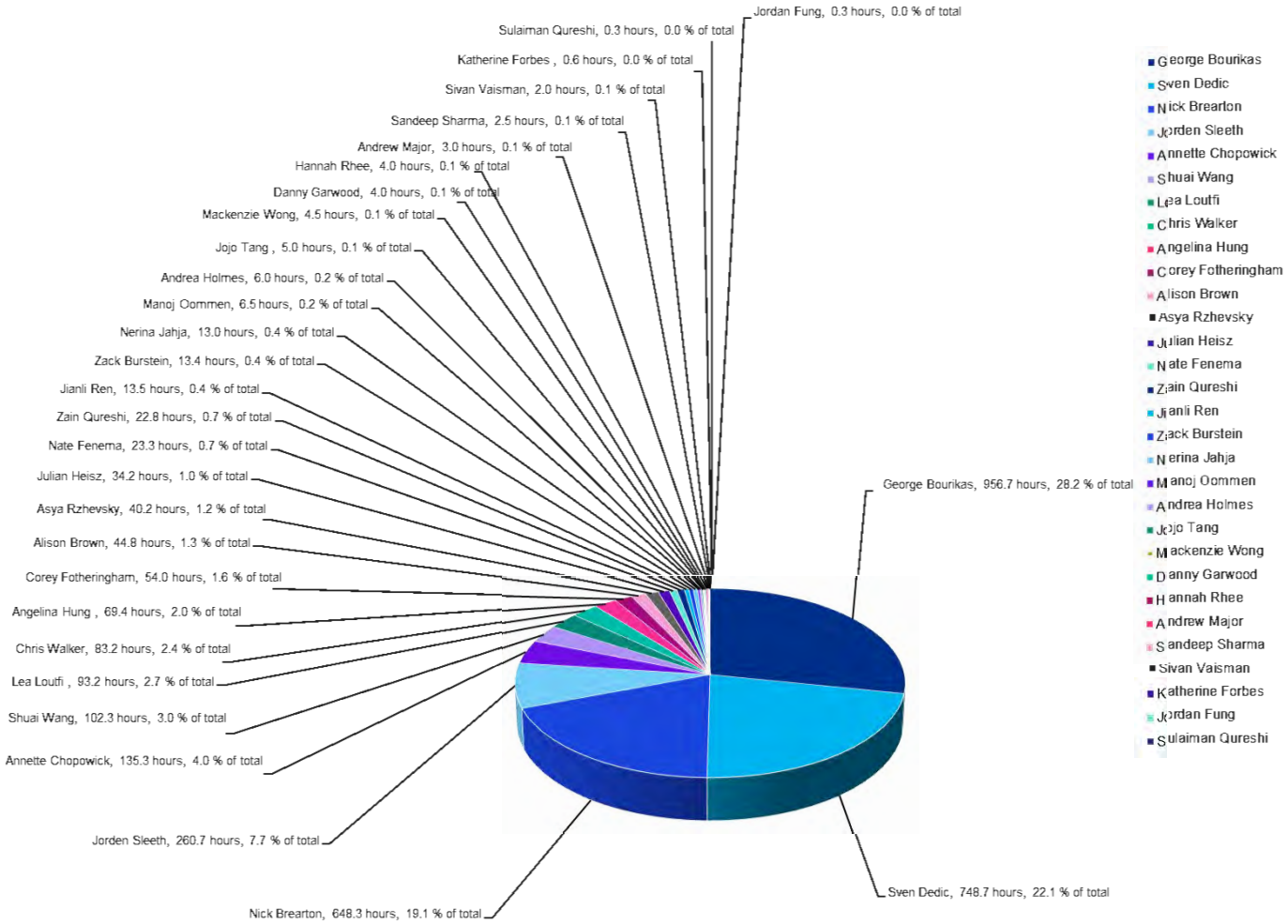
(1) Some invoices straddle two fiscal years and KPMG has allocated the hours, fees and disbursements to their respective fiscal year.

KPMG Hours and Work Distribution for Phase 2 from Oct 1, 2019 to Dec 31, 2019 [1]



(1) Some invoices straddle two fiscal years and KPMG has allocated the hours, fees and disbursements to their respective fiscal year.

KPMG Hours and Work Distribution for the Fee Period



This is Appendix "N" to the

Sixteenth Report of the Liquidator

Court File No. CV-16-11290-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF MAPLE BANK GmbH

AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*, R.S.C. 1985, C.W-11, AS AMENDED

AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

BETWEEN:

ATTORNEY GENERAL OF CANADA

Applicant

- and -

MAPLE BANK GmbH

Respondent

AFFIDAVIT OF NICHOLAS BREARTON
(Sworn February 27, 2024)

I, NICHOLAS BREARTON, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS**:

1. I am a consultant to, and former president of, KPMG Inc. (**"KPMG"**) in its capacity as court-appointed liquidator (the **"Liquidator"**) of Maple Bank GmbH's (**"Maple Bank"**) business

and assets in Canada ("**Toronto Branch**"), as of February 16, 2016, and as such have knowledge of the matters set out below.

2. This affidavit is made in support of a motion for, *inter alia*, the approval of the fees and disbursements of the Liquidator for the period August 1, 2017 to December 31, 2023 (the **"Fee Period"**). Attached hereto and marked as **Exhibit "A"** is a summary of the accounts of Liquidator for the Fee Period, including both Phase 1 and Phase 2 (each term as defined herein) in the total amount of $2,499,831.24.

3. Attached hereto and marked as **Exhibit "B"** are true copies of the accounts of Liquidator for the Fee Period. A summary of the Liquidator's accounts is outlined below:

Hours	3,395.35 hours
Fees	$2,166,391.00
Disbursements	$45,848.99
HST	$287,591.25
Total	$2,499,831.24
Average Rate per Hour	$638.05 / hour

4. The Liquidator has split its activities in respect of the winding up of Toronto Branch into two parts; those related to the transfer of certain Toronto Branch digital data to the German

Insolvency Administrator (the "**GIA**") ("**Phase 2**") and all other activities ("**Phase 1**"). In the case of Phase 2, only those activities related to the analysis of digital data the GIA had requested be transferred to it, along with the identification and exclusion of certain data as requested by certain stakeholders (i.e. Ontario Teachers Pension Plan and National Bank of Canada), all pursuant to the Data Transfer Order dated January 26, 2018, were included (i.e. the Liquidator's activities associated with the transfer to the GIA, pursuant to the Data Transfer Order, of undisputed physical and digital data and any activities associated with the Data Custodian Order dated July 23, 2020, as subsequently extended, were included in Phase 1).

5. The separate tracking of activities associated with Phase 2 was necessary to preserve the ability to allocate these fees, if determined appropriate, to the various parties who had an interest in the data the GIA sought to have transferred to it. However, we understand that the GIA has subsequently agreed with these parties that these fees will be paid by the estate of Toronto Branch.

6. The disbursements during the Fee Period were primarily associated with the following:

    i. $36,799 in disbursements related to data processing fees from a software tool called Nuix with fees that vary between months based on the volume of data that is loaded into Nuix; and

    ii. $8,890 in disbursements related to advertisements in the Wall Street Journal and Globe and Mail regarding proposed interim distributions to the GIA.

While these expenses have been invoiced to Phase 1, they actually relate to Phase 2.

7. The Liquidator's professional rates and disbursements are comparable to the rates charged by other professional services firms in Toronto providing similar services.

8. I swear this affidavit in support of this motion for approval of the Liquidator's fees and disbursements and for no improper purpose.

SWORN BEFORE ME over video teleconference this 27th day of February, 2024, in accordance with Ontario Regulation 431/20. The affiant was located in Toronto, Ontario, while the commissioner, Mariela Adriana Gasparini, was located in Vaughan, Ontario.	)	
A Commissioner for Taking Affidavits	)	**Nicholas Brearton**

EXHIBIT A

This is Exhibit "A" referred to in the Affidavit of Nicholas Brearton sworn by Nicholas Brearton of the City of Toronto, in the Province of Ontario, before me at the City of Vaughan, in the Province of Ontario, on February 27, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A Commissioner for Taking Affidavits

KPMG Inc., in its capacity as Liquidator
Professional Fees for the Period from August 1 2017 to December 31, 2023 **$CAD**

Invoice Number	Invoice Date	Period	Phase	Hours	Professional Fees	Disbursements	HST	Total
8001729979	September 29, 2017	August 1 to 31, 2017	Phase 1	90.8	57,196.50	4,162.57	7,976.68	69,335.75
8001783325	November 21, 2017	September 1 to 30, 2017	Phase 1	147.1	103,227.00	13,052.77	15,116.37	131,396.14
8001783323	November 21, 2017	October 1 to 31, 2017	Phase 1	87.3	63,224.00	4,062.57	8,747.25	76,033.82
8002035848	May 13, 2018	November 1 to November 30, 2017	Phase 1	144.9	85,337.50	4,062.57	11,622.01	101,022.08
8002035849	May 13, 2018	December 1 to December 31, 2017	Phase 1	171.1	118,064.00	4,097.95	15,881.05	138,043.00
8005273606	May 13, 2018	January 1 to January 31, 2018	Phase 1	272.9	173,993.50		22,619.16	196,612.66
8002160890	August 07, 2018	February 1 to February 28, 2018	Phase 1	94.9	60,156.00	4,062.57	8,348.41	72,566.98
8002165619	August 10, 2018	March 1 to March 31, 2018	Phase 1	32.2	19,433.00	8,152.82	3,586.16	31,171.98
8002257256	October 25, 2018	April 1 to April 30, 2018	Phase 1	33.95	19,943.00		2,592.59	22,535.59
8002257258	October 25, 2018	May 1 to May 31, 2018	Phase 1	103.25	61,940.50	4,062.57	8,580.40	74,583.47
8002257260	October 25, 2018	June 1 to June 30, 2018	Phase 1	81.2	46,002.50		5,980.33	51,982.83
8002269175	November 05, 2018	July 1 to July 31, 2018	Phase 1	20.1	10,782.50		1,401.73	12,184.23
8002285218	November 16, 2018	August 1 to August 31, 2018	Phase 1	43.65	29,568.50		3,843.91	33,412.41
8005045753	September 30, 2023	September 1 to December 31, 2018	Phase 1	144.5	95,695.50		12,440.42	108,135.92
8005045759	September 30, 2023	January 1 to April 31, 2019	Phase 1	80.1	53,043.00		6,895.59	59,938.59
8005045766	September 30, 2023	May 1 to July 31, 2019	Phase 1	63.3	42,085.50		5,471.12	47,556.62
8005045778	September 30, 2023	August 1 to December 31, 2019	Phase 1	118	82,194.00		10,685.22	92,879.22
8005045782	September 30, 2023	January 1 to April 30, 2020	Phase 1	82.9	51,419.50		6,684.54	58,104.04
8005045787	September 30, 2023	May 1 to September 30, 2020	Phase 1	207	132,386.00		17,210.18	149,596.18
8005081371	October 30, 2023	October 1, 2020 to September 30, 2021	Phase 1	269.9	178,172.00		23,162.36	201,334.36
8005081428	October 30, 2023	October 1, 2021 to September 30, 2022	Phase 1	267.4	154,439.50		20,077.14	174,516.64
8005081455	October 30, 2023	October 1, 2022 to September 30, 2023	Phase 1	230.4	161,136.00		20,947.68	182,083.68
		October 1, 2023 to December 30, 2023	Phase 1	70.7	56,435.50		7,336.62	63,772.12
Phase 1 Total				**2,857.50**	**1,855,875.00**	**45,716.39**	**247,206.92**	**2,148,798.31**
8002160893	August 07, 2018	February 1 to February 28, 2018	Phase 2	37.95	27,170.00		3532.1	30,702.10
8002161038	August 07, 2018	March 1 to March 31, 2018	Phase 2	81.65	56,059.00	66.3	7296.29	63,421.59
8002257257	October 25, 2018	April 1 to April 30, 2018	Phase 2	222.65	108,578.50	66.3	14123.82	122,768.62
8002257259	October 25, 2018	May 1 to May 31, 2018	Phase 2	102.25	57,443.50		7467.66	64,911.16
8002257261	October 25, 2018	June 1 to June 30, 2018	Phase 2	37.35	23,985.50		3118.12	27,103.62
8002266902	November 01, 2018	July 1 to July 31, 2018	Phase 2	22.75	13,580.50		1765.47	15,345.97
8002285219	November 16, 2018	August 1 to August 31, 2018	Phase 2	5.4	3,147.00		409.11	3,556.11
8005081479	October 30, 2023	September 1 2018 to July 31, 2019	Phase 2	23.95	17,703.00		2301.39	20,004.39
8005081503	October 30, 2023	August 1 to December 31, 2019	Phase 2	3.9	2,849.00		370.37	3,219.37
Phase 2 Total				**537.85**	**310,516.00**	**132.60**	**40,384.33**	**351,032.93**
Total				**3,395.35**	**2,166,391.00**	**45,848.99**	**287,591.25**	**2,499,831.24**
Average Rate per Hour								**$ 638.05 / hour**

EXHIBIT B

This is Exhibit "B" referred to in the Affidavit of Nicholas Brearton sworn by Nicholas Brearton of the City of Toronto, in the Province of Ontario, before me at the City of Vaughan, in the Province of Ontario, on February 27, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A Commissioner for Taking Affidavits

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

September 29, 2017

Maple Bank - Toronto Branch
79 Wellington Street West, Suite 3500
Toronto, ON M5K 1K7

Invoice	: 8001729979
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period August 1 to 31, 2017, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	57,196.50 CAD
Disbursements		4,162.57
	$	**61,359.07** CAD
HST		7,976.68
Amount Due	$	**69,335.75** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8001729979 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 69,335.75 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary

For the period August 1 to 31, 2017

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	10.9	9,101.50
Jorden Sleeth	Partner	735	52.4	38,514.00
Sven Dedic	Senior Consultant	370	23.9	8,843.00
Asya Rzhevsky	Technician	205	3.6	738.00
Total			**90.8**	**57,196.50**

Expense Summary

For the period August 1 to 31, 2017 [1]

Type	Amount ($)
Datasite/ Processing	4,162.57
Total	**4,162.57**

[1] Certain expenses included on this invoice may relate to previous periods.

Maple Financial Liquidation					
For the period August 1 to 31, 2017					
Name	**Work Date**	**Charge-Out Rate**	**Hours**	**Std. Price**	**Time Narrative**
Nick Brearton	8/1/2017	835.00	1.30	1,085.50	Review of draft email to GIA re: employee claim settlement; Conf. call with BLG and J. Sleeth re: GIA email on employee Claim settlement, Global One settlement, Radius counter; Review of draft email to GIA re: Radius; Review of draft email to GIA re: Global One revisions.
Nick Brearton	8/2/2017	835.00	0.40	334.00	Review of numerous emails throughout afternoon re: Global One release and GIA signing same.
Nick Brearton	8/4/2017	835.00	0.20	167.00	Review employee settlement letter; discussion w/ J.Sleeth re: same.
Nick Brearton	8/8/2017	835.00	0.40	334.00	Review and respond to various emails regarding employee claims and GIA response to legal fee request.
Nick Brearton	8/10/2017	835.00	0.60	501.00	Discussion w/ J.Sleeth re: Status of GIA meeting, data protocol, employee settlement proposal; Draft email to KPMg counsel re: Global One Settlement.
Nick Brearton	8/11/2017	835.00	0.60	501.00	Review of various email on employee claims offe, D.Scott and P.Lishman's suggestions; settlement proposal; Radius & GIA response to counsel.
Nick Brearton	8/14/2017	835.00	0.20	167.00	Review of draft email to GIA re: Radius counter, email in response.
Nick Brearton	8/15/2017	835.00	1.00	835.00	Review of various emails from GIA and response re: employee claims; review email to/from GIA and BLG re: Radius including new settlement offer; discuss with J. Sleeth re: Radius settlement; review of litigation timeline prepared by BLG re: Radius; review settlement offer.
Nick Brearton	8/16/2017	835.00	0.30	250.50	Discuss with J. Sleeth re: file status.
Nick Brearton	8/17/2017	835.00	1.00	835.00	Review various responses to employee claim settlement proposal; subsequent discussion with J. Sleeth re: issues raised by new requests, indemnification claims filed.
Nick Brearton	8/28/2017	835.00	1.60	1,336.00	Review of Radius draft release; Discussion with J. Sleeth re: Employee Claims, Radius distribution to GIA, Euro conversion, CRA; Conference Call w/BLG, J. Sleeth, S. Dedic re: status of file.
Nick Brearton	8/29/2017	835.00	1.20	1,002.00	Review of comments on Radius release with J. Sleeth; Review of revised Radius release and discussion with J. Sleeth re: comments; review of numerous emails regarding a draft email to the GIA incl. comments on the employee claims.
Nick Brearton	8/30/2017	835.00	1.80	1,503.00	Disc w/ OSFI re status of file; Draft email to OSFI re: status of file; discussion with J. Sleeth re:employee claims and messaging to GIA; review of revisions to Radius release and discussion with J. Sleeth re: same; revise OSFI email.
Nick Brearton	8/31/2017	835.00	0.30	250.50	Discuss with J. Sleeth re: tax situation and whether loss on Radius makes appeals unnecessary; review GIA response on employees, Court date, info protocol.
Total For Nick Brearton			**10.90**	**9101.50**	
Jorden Sleeth	8/1/2017	735.00	5.30	3,895.50	Draft email update to the GIA re: executive settlement offer and legal fee request, call with internal team (KPMG and B G) re: same, circulate final update email to GIA; call with A. MacFarlane and N. Brearton re: Radius counter offer and GIA
Jorden Sleeth	8/2/2017	735.00	5.80	4,263.00	Global One closing - coordinate funding of settlement funds, including wiring funds to B G, liase with R. Belanger of B G re: same, prepare interest calculation, review exchanges between B G and GIA, calls with R. Belanger re: same
Jorden Sleeth	8/3/2017	735.00	1.50	1,102.50	Global One settlement - liase with B G on closing requirements (i.e. wire transfer approval instructions, execution of documents), draft instruction emails, calls with A. MacFarlane and N. Brearton re same.

Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Jorden Sleeth	8/4/2017	735.00	2.50	1,837.50	Global One settlement - review documents circulated by GIA, provide closing instructions; executive settlement - review settlement offer letters, calls with B G re: same, update calls with P. Lishman and D. Scott re: same.
Jorden Sleeth	8/8/2017	735.00	1.80	1,323.00	Executive claims - receive instructions from the GIA, consider same, call with BLG re: same, call with P. Lehman and D. Scott to seek allocation of settlement and discuss process steps.
Jorden Sleeth	8/9/2017	735.00	0.50	367.50	Executive claims - draft and circulate update to KPMG/BLG team re: discussion with D. Scott and P. Lehman; review draft invoices for May to July.
Jorden Sleeth	8/10/2017	735.00	1.30	955.50	Executive claims - call with D. Scott re: revised allocation, update distribution analysis, draft and send summary to BLG/KPMG team.
Jorden Sleeth	8/11/2017	735.00	0.50	367.50	Review executives' settlement offers prepared by BLG.
Jorden Sleeth	8/13/2017	735.00	0.30	220.50	Email exchanges with R. Weir re: executive offers and related interest accrual
Jorden Sleeth	8/14/2017	735.00	1.70	1,249.50	Radius claim - call with A. MacFarlane and D. Smith re: meeting preparation to discuss counter offer and litigation strategy, draft update email to the GIA re: same.
Jorden Sleeth	8/15/2017	735.00	1.00	735.00	Receive investment recommendations from RBC and approve same, arrange payment of monthly fees; circulate Executives' settlement offers to the GIA & consider follow up strategy; circulate Liquidator fees to Independent Cost Counsel; review and approve Radius counter offer.
Jorden Sleeth	8/16/2017	735.00	0.50	367.50	Review litigation timetable, correspond with D. Smith re: same
Jorden Sleeth	8/17/2017	735.00	3.30	2,425.50	Executives claim - receive and review counter offers from Executives' counsel, call with BLG re: same, discuss with N. Brearton re: response strategy, update for GIA; discuss cash position and distribution analysis with S. Dedic; call with L. Lai re: GIA audit requirements and ongoing role/availability.
Jorden Sleeth	8/18/2017	735.00	5.80	4,263.00	Prepare status update for the GIA - review and revise cash position and distribution scenario analysis, discuss same with Sven, draft email to N. Brearton and A. MacFarlane re: same; Executives' claim counter - call with D. Scott re: counter offer, draft summary email memo for the GIA re: same, circulate same to BLG and N. Brearton for comment, revised based on feedback.
Jorden Sleeth	8/21/2017	735.00	0.50	367.50	Finalize executives offer email and circulate to GIA.
Jorden Sleeth	8/22/2017	735.00	1.20	882.00	Receive instructions from the GIA re: Executive settlement counter offer, liase with R. Weir re: same, call with Executives to advise, debrief with R. Weir and circulate update to the GIA.
Jorden Sleeth	8/23/2017	735.00	1.50	1,102.50	Radius settlement - receive counter offer update from A. MacFarlane, provide summary email to the GIA; update call with N. Brearton re: Radius, executives, data protocol issues.
Jorden Sleeth	8/24/2017	735.00	0.50	367.50	Review audit request documents provided to GIA by L. Lai.
Jorden Sleeth	8/25/2017	735.00	2.50	1,837.50	Review distribution analysis prepared by GIA, update same for Radius settlement; draft emails to RBC re: collapsing investments and Euro hedging; email to GIA re: data sharing protocol.
Jorden Sleeth	8/28/2017	735.00	4.00	2,940.00	Update meeting with N. Brearton re: status of claims, tax issues, distribution, court hearing; call with BLG to review outstanding issues and resolution of same, debrief with N. Brearton and S. Dedic.; review emails from RBC re: F/X conversion and investment status; consider 12th report and required relief; review Radius settlement documentation.
Jorden Sleeth	8/29/2017	735.00	3.50	2,572.50	Review draft Radius settlement documentation, meet with N. Brearton re: same, call with D. Smith of BLG to provide comments, review revised document; begin update memo to the GIA; call with R. Weir re: Executive claim impasse and settlement alternatives.
Jorden Sleeth	8/30/2017	735.00	3.20	2,352.00	Finalize draft update memo to GIA re: status of executives claims, court attendance, distribution, etc., discussions with N. Brearton re: same; final review of Radius settlement documentation.
Jorden Sleeth	8/31/2017	735.00	3.70	2,719.50	Begin drafting and revising 12th report, correspond with J. Wigley re: Sept 26 court date and fee report; review EY tax opinion, correspond with EY re: same
Total For Jorden Sleeth			**52.40**	**38,514.00**	

Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Sven Dedic	8/1/2017	370.00	3.30	1,221.00	Continuing bank reconciliation for all accounts up to Jul.31 2017; reconciling differences in o/s cheese and other items; discussion with J. Sleeth re: same.
Sven Dedic	8/8/2017	370.00	2.30	851.00	Drafting of professional services bill for May and June 2017 for KPMG; incorporating J. Sleeth edits to both bills.
Sven Dedic	8/9/2017	370.00	1.70	629.00	Drafting of letter to CRA re: closing of payroll accounts; incorporating J. Sleeth's edits to document.
Sven Dedic	8/10/2017	370.00	3.70	1,369.00	Continuing bank reconciliation for Citi and CIBC accounts up to Jul.31 2017; categorizing all cash transactions from Apr. to Jul. 2017 to the appropriate categories for tracking of budget to actual and R&D reporting for next court report.
Sven Dedic	8/16/2017	370.00	1.30	481.00	Arrange for payment of FCA insurance and payroll services invoices; updating cash records for disbursements.
Sven Dedic	8/17/2017	370.00	3.30	1,221.00	Discussion with J. Sleeth re: GIA request for updated cash position, reserve amounts and update for Global One settlement; begin reconciling all bank accounts up to Aug.15, 2017.
Sven Dedic	8/18/2017	370.00	4.00	1,480.00	Updating cash position table, projected cash flow statements up to Mar.31 2018, estimated reserve and estimated distribution tables per GIA request; incorporating edits from J. Sleeth on same tables.
Sven Dedic	8/22/2017	370.00	1.70	629.00	Bank reconciliations for operating accounts up to Aug.15, 2017 and in preparation for review.
Sven Dedic	8/24/2017	370.00	1.30	481.00	Bank reconciliations for operating accounts up to Aug.15, 2017 and in preparation for review.
Sven Dedic	8/28/2017	370.00	1.30	481.00	Bank reconciliations for operating accounts up to Aug.15, 2017 and in preparation for review.
Total For Sven Dedic			**23.90**	**8,843.00**	
Asya Rzhevsky	8/2/2017	205.00	0.50	102.50	Prepare transfer between CAD and US bank accounts
Asya Rzhevsky	8/3/2017	205.00	0.90	184.50	Update R&D for wire, bank charges, interest, prepare bank reconciliations
Asya Rzhevsky	8/9/2017	205.00	0.40	82.00	Special trust US investment maturity
Asya Rzhevsky	8/14/2017	205.00	0.90	184.50	Prepare various cheques
Asya Rzhevsky	8/15/2017	205.00	0.30	61.50	Prepare bank reconciliations
Asya Rzhevsky	8/18/2017	205.00	0.30	61.50	Prepare and mail cheque
Asya Rzhevsky	8/28/2017	205.00	0.30	61.50	Prepare wire from Special trust US account to RBC Maple US account
Total For Asya Rzhevsky			**3.60**	**738.00**	
Grand Total			**90.80**	**57,196.50**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

November 21, 2017

Maple Bank - Toronto Branch
79 Wellington Street West, Suite 3500
Toronto, ON M5K 1K7

Invoice	: 8001783325
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period September 1 to 30, 2017, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	103,227.00 CAD
Disbursements		13,052.77
	$	**116,279.77** CAD
HST		15,116.37
Amount Due	$	**131,396.14** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8001783325 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 131,396.14 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary
For the period September 1 to 30, 2017

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	31.8	26,553.00
Jorden Sleeth	Partner	735	94.0	69,090.00
Sven Dedic	Senior Consultant	370	19.5	7,215.00
Asya Rzhevsky	Technician	205	1.8	369.00
Total			**147.1**	**103,227.00**

Expense Summary
For the period September 1 to 30, 2017 [1]

Type	Amount ($)
Datasite/ Processing	4,162.57
Advertising re: distributions	8,890.20
Total	**13,052.77**

[1] Certain expenses included on this invoice may relate to previous periods.

Maple Financial Liquidation				
For the period September 1 to 30, 2017				
Name	**Staff Level**	**Work Date**	**Hours**	**Time Narrative**
Nick Brearton	Partner	9/5/2017	1.3	Review of summary re: CRA tax stuation; Call w EY and T. Ambachtsheer, J. Sleeth re: Branch tax liability; Subsequent discussion with T. Ambachtsheer and J. Sleeth re: CRA approach; Review of various emails re: Radius settlement.
Nick Brearton	Partner	9/6/2017	0.80	Discussion with J.Sleeth re: Court report and treatment of CRA and unresolved employee claims; Review of Stikemans' proposal changes to the Radius Settlement agreement and discussion with J.Sleeth on same. Issue email to BLG on same; Discussion with T. Ambachtsheet re: CRA and Court report.
Nick Brearton	Partner	9/7/2017	0.70	Partial preparation of letter to Equitable re: info request for employee claims, including review of claims letter, employee Info request and NDA signed by employees.
Nick Brearton	Partner	9/8/2017	0.60	Complete letter re: info request to CMHC and Equitable.
Nick Brearton	Partner	9/11/2017	7.10	Revise letter to Equitable and CMHC including review of contracts for contact people; Discussion with J. Sleeth re: Court report, GIA email; Review of draft email to GIA re: distribution amounts. Subsequent discussion with J. Sleeth re: comments; Review of draft Court report. Meet w J. Sleeth to walk through changes; Review of various email between GIA and J. Sleeth re: Radius.
Nick Brearton	Partner	9/12/2017	0.50	Review of newspaper ad on proposed distribution and discussion with J. Sleeth on same; Various emails/discussions with J. Sleeth and/or BLG re: Executives POCs and disallowance of part of claim.
Nick Brearton	Partner	9/13/2017	1.70	Review of confidential supplement to 12th report; discussion with J. Sleeth re: comments on report; review of tax chart; review of email to GIA re: status of various matters.
Nick Brearton	Partner	9/14/2017	1.50	Review of BLG's revisions to draft 12th report. Subsequent discussion with J. Sleeth re: same including tax liability, confidential sections; review of J. Sleeth's revisions to report and discussion with J. Sleeth re: comments; review of various emails.
Nick Brearton	Partner	9/15/2017	1.00	Review of changes to draft report. Subsequent discussion with J. Sleeth re: court report revisions, tax liability, executive employee overture; review of various emails to/from GIA re: distribution timing.
Nick Brearton	Partner	9/16/2017	1.30	Review of various emails re: Wigley report, wording of executive employee sections; discussion with J. Sleeth re: next steps for Court report filing; review of draft court motion and order. Review of comments from J. Sleeth and GIA; Review of email of tax liability from J. Sleeth.
Nick Brearton	Partner	9/17/2017	1.00	Review of Wigley Report; Filing of various emails.
Nick Brearton	Partner	9/18/2017	2.30	Discussion with L. Wong re: Gowlings fee affidavit; Discussion with J. Sleeth re: status of various documents to finalize court report filing; Review of draft fee affidavit for period Dec 1/16 - July 31/17; Discussion with J. Sleeth re: comments on affidavit; Review of GIA info request in preparation for call; Conf call with A. MacFarlane and J. Sleeth re:status of Court report filing; attend to GIA info request, Equitable and CMHC letter; Review of latest version of report and discussion with J. Sleeth re: comments.
Nick Brearton	Partner	9/19/2017	1.10	Review of BLG changes to Court report; Discussion with L. Wong re: Gowlings fees and reconciling same to ICC report, including review of ICC report; Various discussions with J. Sleeth re: required revisions to ICC Report, execution of affidavit / report. Meet BLG with J. Sleeth to execute docs; Review various emails re: GIA requested changes, re-execute report.
Nick Brearton	Partner	9/20/2017	0.10	Review of executive employees' response on affidavit timing.
Nick Brearton	Partner	9/21/2017	0.50	Review of revised 12th supplemental report.
Nick Brearton	Partner	9/22/2017	0.30	Review of various emails from GIA re: agenda for meeting, Global One information re: $3.5 million disputed funds, tax returns.
Nick Brearton	Partner	9/25/2017	4.00	Review of A. MacFarlane's proposed changes to the supplement to the12th report; review of draft factum for Sept 26 Court hearing and discussion with J. Sleeth re: comments on same; Review of GIA meeting agenda and J. Sleeth notes on same; Attend on call with BLG and J. Sleeth to discuss agenda and upcoming GIA call; Assemble materials for meeting with GIA including info requests. Attend at Stikemans to meet with the GIA and Stikes and BLG.

Name	Staff Level	Work Date	Hours	Time Narrative
Nick Brearton	Partner	9/26/2017	2.80	Assemble materials for Court. Subsequent attendance at Court for distribution etc. hearing; Various discussions with J. Sleeth and execution of directions re: surplus transfer to the GIA; Discussion with J. Sleeth and A. MacFarlane re: developing memo to the GIA on confidentiality and data access issues.
Nick Brearton	Partner	9/27/2017	1.30	Review and sign Radius confidentiality agreement; approve wire transfer to Radius; Conference call with BLG and J. Sleeth re: confidential info and GIA request. Prior discussion with J. Sleeth re: MSCL update. Assemble info for call with BLG.
Nick Brearton	Partner	9/29/2017	1.90	Review of EY tax strategy; Attend at EY office to meet w EY, BLG, and J. Sleeth to discuss tax strategy.
Total For Nick Brearton			**31.80**	
Jorden Sleeth	Partner	9/1/2017	2.50	Draft 12th report; liaise with J. Wigley re: invoices for review; emails with RBC re: Euro-Cad conversion.
Jorden Sleeth	Partner	9/5/2017	5.30	Update meeting with N. Brearton re: status of file and 12th court report; update meeting with A. MacFarlane re: same; draft 12th report sections; liaise with J. Wigley re: legal invoices; liaise with L. Wong re: same.
Jorden Sleeth	Partner	9/6/2017	6.20	Draft 12th report and confidential supplement, various discussions with N. Brearton re: report content and executive employee claim resolution strategy, emails to A. MacFarlane of BLG re: same; discussions with T. Ambachtsheer re: income tax claim and court report section; update discussions with S. Dedic re: report contents and updates; review Stikeman Elliott comments on Radius settlement.
Jorden Sleeth	Partner	9/7/2017	2.50	Continue review and revisions of 12th court report and confidential supplement; call with R. Weir re: executives' settlement, meet with P. Lishman re: same.
Jorden Sleeth	Partner	9/8/2017	3.50	Review and revise draft of 12th report, begin drafting confidential supplemental report.
Jorden Sleeth	Partner	9/10/2017	4.50	Review and revise draft of the 12th report, continue drafting confidential supplement, update various financial schedules.
Jorden Sleeth	Partner	9/11/2017	6.30	Draft confidential supplement to the 12th report, meet with N. Brearton re: revisions to 12th report, process same and circulate to BLG; draft issues update email to the GIA including RBC hedging strategy recommendations; email exchange with C. Schildt re: Radius settlement documents; review draft letter to Equitable and CMHC re: executives' request for sealed transaction information.
Jorden Sleeth	Partner	9/12/2017	5.50	Send email to BLG re: requirement to amend disallowances issued to executives, follow up call re: same; revise newspaper notice and approve for publishing, circulate same to BLG; finalize draft of confidential supplement to the 12th report, circulate to N. Brearton for comments; continue drafting 12th report and circulate same to BLG; various discussions with N. Brearton re: outstanding issues for 12th report, reserves, taxes, information protocol.
Jorden Sleeth	Partner	9/13/2017	4.60	Review correspondence from counsel to the Executives; call with S. Fyfe of BLG re: Maple tax situation and provide background documents to S. Fyfe; receive comments from N. Brearton on confidential supplement to 12th report and revise draft report accordingly; review tax status spreadsheet prepared by EY and prepare for call with EY tax re: Maple tax status and assistance required with 12th report; review draft amended notices of disallowance of executives claims and provide comments thereon; draft and circulate response to GIA re: F/X hedging and reserve adjustments, consider GIA response; calls with A. MacFarlane and C. Mason re: confi supplement and timing of delivery.
Jorden Sleeth	Partner	9/14/2017	8.30	12th Report - continue updating draft report including: tax section - various emails to/from EY on tax section, review revisions from EY on the tax section of the report including income tax liability, CRA claim, status of HST returns, call with D. Foo of EY re: same; receive comments from BLG and incoporate into report, recirculate same to KPMG and BLG team, receive further comments and revise accordingly; update ICC on timing for service of materials. Review updated draft Amended Notices of Disallowance and provide comments to BLG; meet with D. Scott and P. Lishman re: settlement counter offer, draft and circulate email to R. Weir re: same.

Name	Staff Level	Work Date	Hours	Time Narrative
Jorden Sleeth	Partner	9/15/2017	6.50	12th Report - review tax section comments from EY, revise tax section accordingly, general revisions to report, circulate to BLG and KPMG team for review; Executives - call with R. Weir re: Executives counter offer and indemnity claim vs. Radius and Global One settlements, update call with N. Brearton re: same; call with C. Schildt to advise of counter offer and alternatives, provide update re: filing of 12th Report; initial review of 2nd report of the ICC; review comments on 12th Report from GIA, respond to GIA query re: distribution timing vs. opposition to distribution motion; send data protocol email to G. Page at Deloitte; review draft notice of motion and draft order, provide comments to BLG re: same; call with S. Dedic re: distribution notices in newspapers and fee affidavit.
Jorden Sleeth	Partner	9/16/2017	2.50	12th Report - review EY comments on revised tax section, call with EY re: same; detailed review of ICC second report and provide comments to the ICC; review GIA comments to notice of motion and draft order; call with N. Brearton re: GIA comments on 12th Report and items required to serve materials on Sept 19.
Jorden Sleeth	Partner	9/18/2017	5.70	Call with N. Brearton and A. MacFarlane re: status update on issues, data protocol; review draft fee affidavit, finalize same; review ICC report and provide revisions; review Gowlings fee affidavit; circulate nearly final 12th report to BLG for comments, finalize same based on comments from BLG; attend to HST filing.
Jorden Sleeth	Partner	9/19/2017	4.80	Finalize 12th report for service; finalize fee affidavit; review fee redactions to KPMG report; detailed review of service list and provide revisions to BLG; discussion with N. Brearton re: finalizing court documents; call with D. Scott re: update on counter proporal re: executives claims; revise 12th report for GIA comment.
Jorden Sleeth	Partner	9/21/2017	3.30	Review Liquidator invoices for redactions and revise same, circulate to BLG; finalize confidential supplement and circulate to BLG for final comments, gather appendices.
Jorden Sleeth	Partner	9/22/2017	2.50	Review comments from A. MacFarlane on confidential supplemental report, circulate to N. Brearton for comments, finalize same and circualte to BLG for delivery to Court; draft agenda for meeting with GIA September 25, 2017, review and approve bank reconciliations.
Jorden Sleeth	Partner	9/25/2017	7.00	Sept 26 motion preparation - review draft factum, discuss same with N. Brearton and provide comments to BLG; execute confidential supplement to 12th report, compile appendices and deliver to BLG. Prepare for and attend meeting with GIA, call with BLG team prior to meeting, meeting with L. Lai re: audit requirements, debrief meeting with A. MacFarlane and N. Brearton.
Jorden Sleeth	Partner	9/26/2017	4.90	Attend Court motion for distribution; attend to distribution of funds to the GIA, call with A. MacFarlane re: data protocol; update with D. Scott re: status of executive settlement; update meeting with D. Schnarr.
Jorden Sleeth	Partner	9/27/2017	3.50	Arrange wire transfer to Radius pursuant to settlement agreement; liase with EY re: CRA tax claim strategy; call with BLG and N. Brearton re: data protocol and privacy concenrs; review draft invoice; review L. Lai invoice, prepare cheque requests for Lai and EI reimbursement for M. Norohna.
Jorden Sleeth	Partner	9/28/2017	1.30	Call with S. Fyfe of BLG re: Branch tax status, CRA claim, post winding up date obligations and strategy to resolve CRA claim and obligations; discussions with A. MacFarlane and R. Weir re: employee claims and settlement strategy/timeline.
Jorden Sleeth	Partner	9/29/2017	2.80	Prepare for and attend meeting with N. Brearton and EY LLP re: Branch tax liability and strategy to resolve, review EY memo, liaise with L. Lai re: 2017 financial statement preparation.
Total For Jorden Sleeth			**94.00**	
Sven Dedic	Senior Consultant	9/6/2017	1.50	Draft of notice to creditors for upcoming notice placement in G&M and WSJ; discussion with contacts at WSJ and G&M re: timeline for posting of advertisement.
Sven Dedic	Senior Consultant	9/7/2017	5.80	Draft of 12th Report of Liquidator including: R&D, Claims Process; Estimated Surplus; Distribution; Settlement of Claims; Taxes etc.; preparing supporting tables for each section including R&D, surplus, reserve.
Sven Dedic	Senior Consultant	9/8/2017	2.70	Discussion with J. Sleeth re: 12th report of Liquidator; revise Court report based on discussion with J. Sleeth on report; discussion with T. Ambachtsheer re: CRA section; incorporating edits on same.
Sven Dedic	Senior Consultant	9/12/2017	2.30	Discussion with J. Sleeth re: ad notices for this upcoming Sept. 15 notice in WSJ and G&M; updating for edits to Notice of Creditors to be posted in the ad; confirming deadline date with contacts at WSJ and G&M.
Sven Dedic	Senior Consultant	9/13/2017	1.50	Revising draft notice of distribution materials for ad placements following updates to report; review and processing further edits of court report.

Name	Staff Level	Work Date	Hours	Time Narrative
Sven Dedic	Senior Consultant	9/14/2017	0.70	Discussion with L. LAi re: preparation of 2017 financial statements; sending her all bank reconciliations.
Sven Dedic	Senior Consultant	9/15/2017	3.50	Preparation of fee affidavit for 12th report re: KPMG fees; summarizing total hours, wages, fees and disbursements for period of Dec. 2016 to Jul. 2017, discussion with J. Sleeth re: same.
Sven Dedic	Senior Consultant	9/19/2017	0.50	Review of G&M and WSJ proof of notice, forward to J. Sleeth.
Sven Dedic	Senior Consultant	9/21/2017	1.00	Update and uploading documents to KPMG website (court materials); requesting RBC DS statements for L. Lai.
Total For Sven Dedic			**19.50**	
Asya Rzhevsky	Technician	9/5/2017	1.20	Prepare cheques to Iron Mountain and BLG, prepare bank reconciliations, update summary of accounts schedule
Asya Rzhevsky	Technician	9/14/2017	0.60	Download all RBC and CIBC bank transaction reports and email to Sven
Total For Asya Rzhevsky			**1.80**	
Grand Total			**147.10**	

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November 21, 2017

Maple Bank - Toronto Branch
79 Wellington Street West, Suite 3500
Toronto, ON M5K 1K7

Invoice	: 8001783323
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period October 1 to 31, 2017, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	63,224.00 CAD
Disbursements		4,062.57
	$	**67,286.57** CAD
HST		8,747.25
Amount Due	$	**76,033.82** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8001783323 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 76,033.82 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary
For the period October 1 to 31, 2017

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	21.5	17,952.50
Jorden Sleeth	Partner	735	59.5	43,732.50
Sven Dedic	Manager	370	1.5	555.00
Asya Rzhevsky	Technician	205	4.8	984.00
Total			**87.3**	**63,224.00**

Expense Summary
For the period October 1 to 31, 2017 (1)

Type	Amount ($)
Datasite/ Processing	4,062.57
Total	**4,062.57**

(1) Certain expenses included on this invoice may relate to previous periods.

Maple Financial Liquidation				
For the period October 1 to 31, 2017				
Name	**Staff Level**	**Work Date**	**Hours**	**Time Narrative**
Nick Brearton	Partner	10/2/2017	0.20	Review of emails from GIA, J. Sleeth and R. Weir re: executive employee claims; email to R. Weir re: follow-up with executives' counsel.
Nick Brearton	Partner	10/5/2017	0.50	Review of BLG memo re: data and privacy concerns.
Nick Brearton	Partner	10/6/2017	0.30	Discussion with J. Sleeth re: BLG data protocol analysis, executive employee claim status.
Nick Brearton	Partner	10/8/2017	0.30	Review of various emails re: CRA and Tax Claim, executive employee claims.
Nick Brearton	Partner	10/10/2017	0.20	Discussion with J. Sleeth re: executives claims and legal fees.
Nick Brearton	Partner	10/11/2017	1.70	Review of draft email to the GIA re: executive employee claim status and discuss same with J. Sleeth; Review of Notices of Confirmation from CRA re: 2009 and 2012 tax years; Review of EY tax schedule; Conference call with EY and J. Sleeth re: CRA tax liability; Review of various emails from GIA, its counsel, BLG and J. Sleeth re: executive employee claims; Review of BLG letters to executive's counsel.
Nick Brearton	Partner	10/12/2017	0.20	Update discussion with J. Sleeth re: call with CRA/Justice and next steps; Review of various emails re: executive employees.
Nick Brearton	Partner	10/13/2017	1.00	Prepare for and attend subsequent call with BLG and J. Sleeth re: privacy issue with data disclosure; Review of various emails re: letters from executive counsel on their fees, and BLG etc. repsonse to same.
Nick Brearton	Partner	10/16/2017	1.60	Discussion with J. Sleeth re: executives' claims. Subsequent review of email to GIA on same; Revew of BLG's summary email to D. Winters; Discussion with J. Sleeth re: tax email to D. Winters of Dept. of Justice and MBS certificates, subsequent call with BLG and J. Sleeth re: email to D. Winters and MBS certificates; Review of emails re: query on Equitable purchase price; Review of GIA email re: executives fees and proposed response from J. Sleeth.
Nick Brearton	Partner	10/17/2017	0.40	Review of materials in P. Reynolds office re: Maple.
Nick Brearton	Partner	10/18/2017	3.70	Draft of memo outlining treatment of data with the GIA, including revising data access protocol; Complete review of materials in P. Reynolds' office. Discussion with S. Dedic and S. Prince re: filing Maple records and record retention; review of revised tax memo including detailed schedules; Review of EY email on tax memo, and revised schedule. Discussion with J. Sleeth re: issues with memo; Draft email to Kevin Campbell re: personal computer use policy; Confernce call with EY, BLG and J. Sleeth re: taxes.
Nick Brearton	Partner	10/19/2017	0.90	Review and revise Data Sharing memo; Review of BLG Tax memo revisions.
Nick Brearton	Partner	10/20/2017	1.40	Review of GIA email on info request; Revisions to memo on Data Access for GIA; Review of emails from EY re: tax incomes; Discussion with J. Sleeth re: tax emails, GIA email on info request, data protocol; Review of McMillian email re: O/S fees. Discussion with Gowlings on same.
Nick Brearton	Partner	10/23/2017	1.70	Discussion with J. Sleeth re: GIA visit, Court hearing, tax; Various emails to/from A. MacFarlane re: McMillian legal bill; Discussion with J. Sleeth re: comments on data flow to GIA; Update GIA data email for J. Sleeth's comments; Review of various emails re: executives' and comments on settlement agreement; filing of emails.
Nick Brearton	Partner	10/24/2017	0.30	Review revisions to GIA data memo.
Nick Brearton	Partner	10/25/2017	0.40	Review of various emails to/from BLG re: executives' response to comments on Minutes of Settlement; Draft email to K. Campbell re: data access questions.
Nick Brearton	Partner	10/26/2017	0.60	Review of revisions to tax memo for Justice; Review of draft email to GIA. Subsequent discussion with J. Sleeth re: comments on email.
Nick Brearton	Partner	10/27/2017	1.00	Conferene call w BLG (A. MacFarlane & E. Gratton) and J. Sleeth re: the draft data access protocol developed by KPMG.

Name	Staff Level	Work Date	Hours	Time Narrative
Nick Brearton	Partner	10/29/2017	2.20	Review changes to Data Access Protocol suggested by BLG. Issue email regarding questions on changes. Subsequent review of BLG's changes; Filing of various emails.
Nick Brearton	Partner	10/30/2017	2.70	Revise Data Access protocol document to reflect BLG input. Draft cover email to the GIA; discussion with J. Sleeth re: data protocol.
Nick Brearton	Partner	10/31/2017	0.20	Review of BLG's revisions to Data Access protocol.
Total For Nick Brearton			**21.50**	
Jorden Sleeth	Partner	10/2/2017	3.50	Call with R. Weir re: executives claim and settlement parameters/strategy, draft email to N. Brearton re: same; status update discussion with A. MacFarlane; call with C. Schildt re: distribution, file updates; misc. filing of materials.
Jorden Sleeth	Partner	10/5/2017	3.70	Review data privacy memo from BLG; review correspondence and supporting documentation from J. Millburn and K. Alexander re: executives claims and legal cost certifications; consider MSCL data request vis-à-vis data protocol memo; review GmbH audit requests and discuss same with L. Lai.
Jorden Sleeth	Partner	10/6/2017	3.80	Meet with N. Brearton re: data privacy memo from BLG consider issues and draft response to BLG; prepare summary of legal fees sought by executives, draft memo to BLG and N. Brearton, circulate same; receive udpate from R. Westwood (EY) re: CRA interactions and developments on tax claim;
Jorden Sleeth	Partner	10/10/2017	3.20	Draft data privacy memo questions to BLG; draft responses to C. Schildt of the GIA re: executives claims and legal fees, discuss same with N. Brearton and A. MacFarlane.
Jorden Sleeth	Partner	10/11/2017	4.60	Executives claim - review draft email with N. Brearton, revise, discuss same with C. Schildt, circulate email to the GIA, prepare and send follow up email to P. Hamilton, review draft letters for the Executives' counsel and comment on same. Tax issues - email to EY in advance of call to determine if appeal of CRA determination will be recommended, review revised tax liability summary from EY, attend tax status call with EY and N. Brearton.
Jorden Sleeth	Partner	10/13/2017	0.80	Call with BLG and N. Brearton re: GIA data requests and liquidator obligations to comply.
Jorden Sleeth	Partner	10/16/2017	5.00	Executive claims - summarize legal fees requested and draft memo to GIA, circulate same, respond to follow up queries, call with R.Weir re: GIA approval to proceed. Taxes - review BLG memo for CRA, discuss same with N. Brearton and S. Fyfe, follow up on F/S production with L. Lai, search for Equitable holdback documentation.
Jorden Sleeth	Partner	10/17/2017	2.70	Review draft MOS for Executives and provide revisions to BLG, call with R. Weir re: Executives' counsel response to legal fee settlement proposal. Taxes - call with S. Fyfe re: status of tax memo and strategy vis a vis CRA.
Jorden Sleeth	Partner	10/18/2017	2.30	Executives claim - meet with R. Weir to debrief executives' counsel reaction to proposal. Tax issues - review revised tax memo for Dept. of Justice including revised liability schedules prepared by EY, attend conf. call with N. Brearton and BLG and EY, review TGF invoices and correspond with TGF re: invoices and settlement status.
Jorden Sleeth	Partner	10/20/2017	5.00	Review executive settlement proposal response, call with R. Weir re: same, revise MOS and approve for circulation to the executives, prepare distribution sheets for the executives and circulate to BLG for review. Taxes - review revised EY memo and consider same, call with S. Fyfe re: same. Review draft data protocol; discussion with N. Brearton re: tax claim, GIA information request and data protocol

Name	Staff Level	Work Date	Hours	Time Narrative
Jorden Sleeth	Partner	10/23/2017	3.20	Executives - review and consider settlement letter from J. Millburn, email exchange with BLG and N. Brearton re: same. Taxes - callwith D. Foo and R. Westwood (both EY) re: revised tax liability/refund estimates; follow up call with L. Lai and D. Foo re: Sept 30, 2017 draft F/S and recorded losses/results. Discussion with N. Brearton re: status of outstanding file matters, planning for GIA and court attendance in November; update call with A. MacFarlane; receive and consider ISDA termination agreement from RBC and liase with GmbH re: same; update email to GIA re: data protocol memo status; attend to payment of Gardiner Roberts and BLG fees.
Jorden Sleeth	Partner	10/24/2017	1.50	Executives - draft and circulate email to BLG in response to J. Millburn settlement letter, discuss same with R. Weir and A. MacFarlane. Taxes - follow up call with L. Lai and D. Foo re: financial statements and tax effects, search and circulate documents to L. Lai re: GDPF distribution.
Jorden Sleeth	Partner	10/25/2017	3.00	Taxes - prepare for and meet with EY to review final tax liability/refund estimates; debrief same with S. Fyfe of BLG; review witholding tax obligations of Liquidator in Executive settlements with S. Fyfe. Update and circulate email memo to BLG re: Executives' settlement, call with S. Young re: WURA interest calculation; review Data Protocol memo revised by N. Brearton prior to circulation toBLG.
Jorden Sleeth	Partner	10/26/2017	3.90	Draft update memo to the GIA re: status of open items (Executives, CRA claim, data protocol, November meeting). CRA claim - review updated tax issues memo for D. Winters, call to S. Fyfe re: Sleeth comments; discussion with N. Brearton re: GIA email.
Jorden Sleeth	Partner	10/27/2017	5.50	Executives settlements - receive 3 settlements, execute and return Lishman's along with draft distribution sheets, liase with BLG and J. Millburn re: same. Data protocol - call with E. Gratton and A. MacFarlane of BLG and N. Brearton re: data protocol memo and issues. CRA Claim - review final tax issues memo, prepare cover email and circulate same to D. Winters at CRA Justice Dept; receive and respond to GIAqueries re: update memo sent Oct 26, 2017.
Jorden Sleeth	Partner	10/30/2017	3.30	Executives - review J. Campbell and C. Sukhia settlements, execute and circulate same, prepare draft distribution sheets and circulate same. Data protocol - review BLG comments, discuss same with N. Brearton, review final memo and amend before circulation to BLG for final review.
Jorden Sleeth	Partner	10/31/2017	4.50	Executives' settlements - prepare distribution sheets and execute MOS for D. Scott and R. Khousnoutdinov, prepare cheques for all 5 executives and arrange delivery, liase with counsel re: same, filing of all settlement materials; update call with A. MacFarlane; review data protocol email and memo sent to GIA.
Total For Jorden Sleeth			**59.50**	
Sven Dedic	Manager	10/16/2017	1.5	Discussion with L. Lai re: outstanding items for completion of FS; research into those items and historical bank reconciliations.
Total For Sven Dedic			**1.50**	
Asya Rzhevsky	Technician	10/2/2017	1.20	Prepare wire and various cheques, prepare Sep 30, 2017 bank reconciliation
Asya Rzhevsky	Technician	10/23/2017	0.60	Prepare payments to Gardiner Roberts and BLG
Asya Rzhevsky	Technician	10/25/2017	0.30	Prepare payment to EY
Asya Rzhevsky	Technician	10/27/2017	0.30	Prepare settlement payment to TGF
Asya Rzhevsky	Technician	10/31/2017	2.40	Prepare settlement and various cheques
Total For Asya Rzhevsky			**4.80**	
Grand Total			**87.30**	

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May 13, 2018

Maple Bank - Toronto Branch
79 Wellington Street West
Suite 3500
Toronto, ON M5K 1K7

Invoice	: 8002035848
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of November 1 to November 30, 2017, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	85,337.50 CAD
Disbursements		4,062.57
	$	**89,400.07** CAD
HST		11,622.01
Amount Due	$	**101,022.08** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002035848 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 101,022.08 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary
For the period November 1 to 30, 2017

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	16.1	13,443.50
Jorden Sleeth	Partner	735	40.1	29,473.50
George Bourikas	Sr. Manager	650	11.0	7,150.00
Sven Dedic	Manager	500	63.6	31,800.00
Hannah Rhee	Senior Consultant	350	4.0	1,400.00
Asya Rzhevsky	Technician	205	10.1	2,070.50
Total			**144.9**	**85,337.50**

Expense Summary
For the period November 1 to 30, 2017

Type	Amount ($)
Datasite/ Processing	4,062.57
Total	**4,062.57**

Maple Financial Liquidation
For the period November 1 to 30, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	06-11-17	835	1.2	1,002.00	Review of email from GIA re: timing of court/meeting date, CRA and Executive status etc.; discussion with J. Sleeth re: Court report outline and timing, GIA correspondence; Review of draft response to GIA; Call with BLG and J. Sleeth re: action plan on data protocol, UK reconciliation, cash distribution, CRA; discussion with R. Adlington re: Credit Suisse A/R.
Nick Brearton	09-11-17	835	0.9	751.50	Email to BLG and J. Sleeth re: Maple Finance email from MSCL review of response; Call with Stikeman, BLG and J Sleeth re: data protocol.
Nick Brearton	12-11-17	835	0.8	668.00	Review CEAC regarding renewal; review of BLG email regarding data protocol and need for German counsel; filing of emails; review of J. Sleeth list.
Nick Brearton	13-11-17	835	0.4	334.00	Discussion with J. Sleeth regarding To-Do list; review of revisions to To-Do list.
Nick Brearton	15-11-17	835	0.2	167.00	Discussion with J. Sleeth regarding Court hearing and data protocol
Nick Brearton	16-11-17	835	0.2	167.00	Discussion with J. Sleeth regarding data protocol
Nick Brearton	17-11-17	835	0.7	584.50	Discussion with J. Sleeth regarding meeting with GIA, Court date. Discussion with G. Bourikas re: file status and transition from J. Sleeth
Nick Brearton	20-11-17	835	1.2	1,002.00	Review of R&D and estimated funds available for distribution to GIA; Discussion with J. Sleeth regarding estimated funds available for distribution, status of Court report etc.
Nick Brearton	21-11-17	835	0.4	334.00	Review of tax email regarding missing info and call; Discussion with J. Sleeth regarding tax call, GIA info request.
Nick Brearton	22-11-17	835	1.0	835.00	Conference call with BLG, J. Sleeth and G. Bourikas regarding tax appeal; discussion with S. Dedic regarding WURA reporting query.
Nick Brearton	23-11-17	835	0.5	417.50	Review of draft tax summary in response to GIA inquiry; subsequent discussion with G. Bourikas regarding tax background.
Nick Brearton	27-11-17	835	2.9	2,421.50	Review of draft Order and C. Schildt affidavit regarding data release; conference call with BLG and G. Bourikas regarding draft Order and Affidavit and issues with same; review of revised tax summary for the GIA; review of schedules for GIA in advance of meeting and discussion with G. Bourikas and S. Dedic regarding issues with same.

Maple Financial Liquidation
For the period November 1 to 30, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	28-11-17	835	2.6	2,171.00	Prep for meeting with Stikeman regarding data release order and affidavit; Meet with Stikeman, BLG and G. Bourikas at Stikeman's office to discuss data release order and C. Schildt affidavit. Subsequent discussion with J. Sleeth regarding meeting outcome and implications on Court report; discussion with G. Bourikas regarding email to Stikeman on affiliates; review of draft email to Stikeman regarding affiliates with data; discussion with G. Bourikas regarding email to MSCL on affiliates with data; review of various emails between BLG and Stikeman regarding C. Schildts affidavit; review of email from Wilkie regarding German data privacy laws, including changes to C. Schildt's affidavit and order; review of C. Schildt's email regarding signing affidavit; review of emails to/from BLG regarding Wilkie analysis. Discussion with S. Dedic regarding ads for GIA cash distribution
Nick Brearton	29-11-17	835	0.6	501.00	Review of revised Court Order on data release; discussions with S. Dedic regarding ad on GIA cash distribution, court report timing and investments; review and respond to various emails with BLG regarding revised C. Schildt affidavit and comparison of German privacy laws to Canada; Review of GIA email regarding cash reserves and reduction of same.
Nick Brearton	30-11-17	835	2.5	2,087.50	Review of revised C. Schildt affidavit; subsequent review of BLG revisions; call with G. Bourikas and BLG regarding comments on C. Schildt's affidavit, the draft Order and service list; review of revised Order and C. Schildt affidavit; subsequent discussion with A. MacFarlane re: comments on same; various discussions with G. Bourikas and/or S. Dedic regarding placing ad on distribution and WSJ limitation, email to MSCL on destroying mortgage and investor note data, investments, Recall storage facility, and MSCL storage facility.
Total For Nick Brearton			**16.1**	**13,443.50**	
Jorden Sleeth	06-11-17	735	3.5	2,572.50	Draft file status update memo to GIA, discuss with N. Brearton and circulate same to GIA; review court report outline with N. Brearton, call with R. Adlington re: Credit Suisse-GIA agreement; begin drafting 13th report.
Jorden Sleeth	07-11-17	735	3.5	2,572.50	Draft portions of 13th report, review with S. Dedic; call with L. Lai re: Credit Suisse transactions, review description.
Jorden Sleeth	08-11-17	735	2.2	1,617.00	Call with P. Davey of CRA re: memo sent to CRA Oct 27, 2017, draft update memo for BLG-EY team, review responses, call with S. Fyfe: timing and materials required to perfect tax appeals. Discussion with S. Dedic on 13th report.
Jorden Sleeth	09-11-17	735	3.5	2,572.50	Review draft 13th report, edit and revise, discuss same with S. Dedic; call with D. Foo of EY re: tax appeal; call with Stikeman LLP, BLG and N. Brearton re: draft data protocol and proposed resolution/revisions, debrief same with N. Brearton; call with D. Schnarr re: MSCL data notice.

Maple Financial Liquidation
For the period November 1 to 30, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Jorden Sleeth	10-11-17	735	3.0	2,205.00	Draft 13th report, draft confidential supplement to 13th report, discussions with A. MacFarlane re: data protocol, report status and timing. Discussions with S. Dedic re: Court report and EHT.
Jorden Sleeth	13-11-17	735	0.5	367.50	Review draft 13th report, liaise with S. Dedic re: required changes; consider surplus; review T4 and T5 reporting and remittance requirements reconciliation schedule re: employee distributions, review same with A. Rzhevsky; correspond with A. MacFarlane re: R&D approval in last motion; Discuss To-Do list with N. Brearton
Jorden Sleeth	14-11-17	735	4.3	3,160.50	Review draft 13th report, liaise with S. Dedic re: required changes; consider surplus; review T4 and T5 reporting and remittance requirements reconciliation schedule re: employee distributions, review same with A. Rzhevsky; correspond with A. MacFarlane re: R&D approval in last motion.
Jorden Sleeth	15-11-17	735	3.5	2,572.50	Call with A. MacFarlane re: status of data protocol, court hearing, discuss same with N. Brearton; prepare T4 and T5 reconciliation schedule re: employee distributions, review same with A. Rzhevsky. Discussion with S. Dedic on Merrill data site
Jorden Sleeth	16-11-17	735	3.5	2,572.50	Review draft 13th report, edit and revise, discuss same with S. Dedic; call with D. Foo of EY re: tax appeal; call with Stikeman re: draft data protocol and proposed resolution/revisions, debrief same with N. Brearton; call with D. Schnarr re: MSCL data notice.
Jorden Sleeth	17-11-17	735	4.5	3,307.50	Draft confidential supplement to 13th report; update discussion with N. Brearton; calls with C. Shildt of GIA and A. MacFarlane of BLG; review Oct 31 2017 bank reconciliation and payment request with S. Dedic; update meeting with G. Bourikas.
Jorden Sleeth	20-11-17	735	2.5	1,837.50	Revise confidential supplement to 13th report; revise R&D and surplus estimates, discuss same with S. Dedic; revise invoices; status update discussion with N. Brearton.
Jorden Sleeth	21-11-17	735	0.5	367.50	Review memo from BLG re: CRA claim strategy, coordinate conference call re: same. Discussion with N. Brearton regarding tax call, GIA info request
Jorden Sleeth	22-11-17	735	0.5	367.50	Prepare for and attend conference call with BLG, N. Brearton and G. Bourikas re: CRA claim strategy.
Jorden Sleeth	24-11-17	735	0.5	367.50	Review draft affidavit from GIA re: data protocol; circulate executive settlements to GIA
Jorden Sleeth	27-11-17	735	0.5	367.50	Review T4 and T5 remittances with A. Rzhevsky
Jorden Sleeth	28-11-17	735	0.8	588.00	Review GIA affidavit re: data protocol; call with KPMG tax team to review T4s and T5s as prepared. Discussion with N. Brearton regarding outcome of Stikeman meeting on data release order etc.

Maple Financial Liquidation
For the period November 1 to 30, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Jorden Sleeth	29-11-17	735	1.8	1,323.00	Follow up call with KPMG tax re: T4s and T5s, revise distribution schedule accordingly; transition discussions with S. Dedic and G. Bourikas; review MSCL invoice and arrange payment.
Jorden Sleeth	30-11-17	735	1.0	735.00	Final review of T4 and T5s for employee creditors, execute income tax withholding cheque for remittance to CRA and draft cover letter; draft letter to employee creditors explaining T4 entries.
Total For Jorden Sleeth			**40.1**	**29,473.50**	
George Bourikas	17-11-17	650	0.5	325.00	Meet with N. Brearton to discuss status of file and transition from J. Sleeth.
George Bourikas	22-11-17	650	1.5	975.00	Call with N. Brearton, J. Sleeth, BLG re: CRA tax appeal; prepare summary of same to GIA, as requested.
George Bourikas	23-11-17	650	2.0	1,300.00	Prepare CRA status update for GIA; review with N. Brearton.
George Bourikas	27-11-17	650	2.5	1,625.00	Meet with J. Sleeth re: update on ongoing issues; finalize CRA update to GIA; discussion with L. Lai re: document storage. Call with BLG and N. Brearton re: draft Order and GIA affidavit
George Bourikas	28-11-17	650	3.5	2,275.00	Meet with Stikeman, BLG and N. Brearton re: court order for transfer of data to GIA; prepare response to GIA re: various inquiries; review of Maple corporate chart for service purposes. Prepare emails to Stikeman's and MSCL on affiliates with data.
George Bourikas	30-11-17	650	1.0	650.00	Call with N. Brearton, BLG re: Court order.
Total For George Bourikas			**11.0**	**7,150.00**	
Sven Dedic	06-11-17	500	4.5	2,250.00	Discussion with J. Sleeth re: updates to Maple file and need for next court report; review of 12th Report for draft of new report and updates to relevant sections; retrieving all bank records, statements and preparation of bank reconciliation as at Oct.31 2017 for purposes of the Court Report.
Sven Dedic	07-11-17	500	5.3	2,650.00	Preparation of bank reconciliation from Aug.31, 2017 to Oct.31, 2017 in advance of upcoming Court Report; discussion with A. Rzhevsky re: same for classification of all transactions in the time period; prepare receipts and disbursement table for 13th Court Report.
Sven Dedic	08-11-17	500	6.0	3,000.00	Revision of engagement risk matters for Maple Bank; drafting of portions of Court Report including receipts and disbursements, claims summary, any other estate updates; preparation of supporting tables that flow through to the 13th Court Report; discussion with J. Sleeth on same.

Maple Financial Liquidation
For the period November 1 to 30, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Sven Dedic	09-11-17	500	3.0	1,500.00	Drafting of 13th Court Report.
Sven Dedic	10-11-17	500	3.3	1,650.00	Discussion with J. Sleeth re: updated 13th Court Report; draft of Notice of Distribution to creditors; discussion with J. Sleeth re: EHT tax and need for remittance; review of prior year EHT remittance working papers; discussion with L. Lai re: same.
Sven Dedic	13-11-17	500	4.5	2,250.00	Discussion with L. Lai re: EHT assessment; review of her internally prepared reasonability calculation of EHT compared to CRA assessment; review of prescribed rates of EHT on Government website sources to compare for reasonability; discussion with Citigroup re: leftover bank account in the name of Maple Bank; retrieving bank statement information from L. Lai to provide to Citigroup. Discussion with J. Sleeth re: Court report.
Sven Dedic	14-11-17	500	4.3	2,150.00	Review of up to date 13th Court Report following edits from J. Sleeth: update for claims summary and receipts and disbursement section following edits from J. Sleeth; drafting of 13th Court Report; discussion with J. Hamrah of Citigroup re: closing of account; calculation of potential EHT assessment and discussion with L. Lai re: same.
Sven Dedic	15-11-17	500	3.7	1,850.00	Review of invoices for Merrill Datasite; discussion with J. Sleeth re: need for datasite at this stage of engagement; performing review of critical documents on datasite to assess reasonability of charges.
Sven Dedic	16-11-17	500	3.0	1,500.00	Review of invoice provided by Globe and Mail and WSJ for last ad placement notice in newspaper; arranging for payment of same; updating receipts and disbursements table for 13th Court Report; Discussion with J. Sleeth on report.
Sven Dedic	17-11-17	500	5.3	2,650.00	Meeting with J. Sleeth to discuss Maple cash balances; adjustments to reserve; the surplus stemming from reserve and amount available for distribution to GIA; preparation of said tables for purpose of 13th Court Report and meeting upcoming with GIA; discussion with A. Rzhevsky re: CRA T4 and expected remittances still left to be paid.
Sven Dedic	20-11-17	500	5.5	2,750.00	Review of correspondence from GIA re: next meeting on Dec.5 2017; review of key deliverables to be presented at meeting; discussion with J. Sleeth re: same; updating tables for Reserve for lowering of Future Potential Claim reserve; updating forecast of expected Administration costs including professional fees; revising interest on said items; providing note disclosure and figure estimate for CRA remittance accruals for presentation to GIA for reserve.
Sven Dedic	21-11-17	500	3.0	1,500.00	Discussion with D. Schnarr re: MBTOR EHT remittances including estimate of number to be remitted and comparison to amount government has proposed; uploading documents onto server re: said items; review of deliverables requested by GIA in advance of meeting; discussion with G. Bourikas re: same.

Maple Financial Liquidation
For the period November 1 to 30, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Sven Dedic	23-11-17	500	2.7	1,350.00	Review of Liquidator duties re: preparation of statement of assets per WURA; review of previous correspondence with OSFI and statements provided; summary of said items to N. Brearton
Sven Dedic	27-11-17	500	1.3	650.00	Follow up with D. Schnarr re: MBTOR EHT remittances and the revision to estimate; discussion with L. Lai re: items required for preparation of November 2017 statements
Sven Dedic	28-11-17	500	2.0	1,000.00	Discussion with N. Brearton re: need for notice in newspapers for notice of distribution to GIA; contacting both Wall Street Journal and Globe and Mail for availability of space next week and spacing/editing timelines
Sven Dedic	29-11-17	500	3.7	1,850.00	Review of Dow Jones invoice for payment from September, submitting to A. Rzhevsky for payment; discussion with N. Brearton re: investment options for US funds; discussion with J. Grant re: investment options for USD funds and horizon timeline; discussion with N. Brearton re: same.
Sven Dedic	30-11-17	500	2.5	1,250.00	Discussion with J. Grant re: investment options for USD funds; discussion with N. Brearton re: same. Discussion with contact from Globe and Mail re: ad placement for Dec.5 2017 for notice of distribution.
Total For Sven Dedic			**63.6**	**31,800.00**	
Hannah Rhee	28-11-17	350	2.0	700.00	File review re: tax returns.
Hannah Rhee	29-11-17	350	1.0	350.00	File review/conference call.
Hannah Rhee	30-11-17	350	1.0	350.00	File review/emails.
Total For Hannah Rhee			**4.0**	**1,400.00**	
Asya Rzhevsky	14-11-17	205	0.4	82.00	Prepare and mail cheque to Yao Fu.
Asya Rzhevsky	15-11-17	205	3.2	656.00	Prepare 2017 T4's for employees.
Asya Rzhevsky	16-11-17	205	1.7	348.50	Prepare 2017 T5's.
Asya Rzhevsky	17-11-17	205	0.3	61.50	Discussion with S. Dedic on CRA T-4
Asya Rzhevsky	20-11-17	205	0.3	61.50	Prepare wire.

Maple Financial Liquidation
For the period November 1 to 30, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Asya Rzhevsky	21-11-17	205	0.3	61.50	Prepare cheque to Iron Mountain.
Asya Rzhevsky	27-11-17	205	0.5	102.50	Meeting with J. Sleeth - review T4's.
Asya Rzhevsky	29-11-17	205	0.6	123.00	Prepare cheques.
Asya Rzhevsky	30-11-17	205	2.8	574.00	Revise T4's, photocopying, prepare courier to CRA.
Total For Asya Rzhevsky			**10.1**	**2,070.50**	
Grand Total			**144.9**	**85,337.50**	

Work Date	Expense Entry Date	Posting Date	Expenses	Expense Type
14-11-17	14-11-17	14-11-17	401.50	Journal Entry
14-11-17	14-11-17	14-11-17	600.00	Journal Entry
14-11-17	14-11-17	14-11-17	761.07	Journal Entry
14-11-17	14-11-17	14-11-17	2300.00	Journal Entry
10-11-17	17-11-17	17-11-17	178.60	Meals / Entertainment Other
			4241.17	

Expense Narrative	Additional Details
Computer Software	Hosting 2017 10
Computer Software	Account 2017 10
Computer Software	Hosting 2017 10
Computer Software	Account 2017 10
Expense - Meals / Entertainment Oth	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

May 13, 2018

Maple Bank - Toronto Branch
79 Wellington Street West
Suite 3500
Toronto, ON M5K 1K7

Invoice	: 8002035849
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of December 1 to December 31, 2017, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	118,064.00 CAD
Disbursements		4,097.95
	$	**122,161.95** CAD
HST		15,881.05
Amount Due	$	**138,043.00** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002035849 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 138,043.00 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary
For the period December 1 to 31, 2017

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	70.3	58,700.50
Jorden Sleeth	Partner	735	14.7	10,804.50
George Bourikas	Sr. Manager	650	46.5	30,225.00
Sven Dedic	Manager	500	33.5	16,750.00
Nate Fenema	Senior Consultant	350	2.3	805.00
Asya Rzhevsky	Technician	205	3.8	779.00
Total			**171.1**	**118,064.00**

Expense Summary
For the period December 1 to 31, 2017

Type	Amount ($)
Datasite/ Processing	4,097.95
Total	**4,097.95**

Maple Financial Liquidation
For the period December 1 to 31, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	01-12-17	835	0.8	668.00	Discuss with J. Sleeth re: MSCL and data order; Review K. Campbell's response on mortgages / investor note destruction and draft responding email; Discuss with S.Dedic re: placement of ad.
Nick Brearton	04-12-17	835	6.2	5,177.00	Review revision to C. Schildt's affidavit; Revise 13th Court Report; Partial drafting of data transfer section for the 13th Report; Review of revise order from Stikemans; Subsequent discussion with A. MacFarlane re: issues with revision and action plan re: GIA.
Nick Brearton	05-12-17	835	8.0	6,680.00	Review BLG's proposed revision to C. Schildt's affidavit and court order previsouly circulated by Stikemans; Prepare for meeting with GIA; Meet with BLG, J. Sleeth and G. Bourikas to discuss revisions to Stikeman's draft court order; Attend meeting at Stikemans with GIA, J. Sleeth, G. Bourikas and BLG to discuss data request and cash distribution to GIA; Subsequent discussion with BLG, J. Sleeth and G. Bourikas re: outcome of meeting and next steps; Discuss with G. Bourikas re: service list, including review of emails for contract details; Review revised Notice of Motion and Court Order re: Interim Distribution, and provision of comments to BLG on same; Various discussions with J. Sleeth and G. Bourikas re: revision to 13th Report; Review of various emails from the GIA re: parties to be on service list including Deloittes additions; Review of revised Data Order as prepared by Stikemans and arising from meeting with GIA; Emails to/from BLG re: comments on Stikeman's changes.
Nick Brearton	06-12-17	835	7.3	6,095.50	Review of revisions to Notice of Motion by BLG. Review of A. MacFarlane and R. Weir's proposed revisions to 13th Report; Review of changes to Order sought by MSCL. Discuss with J. Sleeth re: status of Confidential Report, report revision and order revision; Review and respond to various emails from GIA/BLG re: timing to file materials, bounce back on service list, filing of C. Schildt's affidavit. Draft data transfer sections of the 13th Report.
Nick Brearton	07-12-17	835	7.0	5,845.00	Discuss with BLG re: comments on Data Transfer section, status of Court filing and timetables and revise on the same; Discussion with G. Bourikas re: distribution order in report, email to MSCL on time to copy data and appendices etc; Review Data Protection laws, comparison of Canada to Germany; Coordinate assembly of Court report including schedules, to issue in draft to GIA; Discussion with BLG re: relief being sought on data delivery; Various emails to/from BLG re: government info request in Canada.

Maple Financial Liquidation
For the period December 1 to 31, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	08-12-17	835	3.0	2,505.00	Discussion with A. MacFarlane re: Court report comments, status of materials; Draft revision to Data transfer section; Review of revised Comparison chart re: Germany vs Canada privacy laws; Review of BLG revisions to Data transfer section; Sign 13th Court Report and coordinate delivery of same; Prepare for and subsequent attendance on call with CRA re: tax dispute HST reassessment; Subsequent discussion with G. Bourikas re: HST info required; Review of various emails from/to BLG, and Stikeman re: service issues and dealing with same; Review of BLG email re: factum points; Review of CRA Assessment re: HST.
Nick Brearton	11-12-17	835	6.4	5,344.00	Review of emails re: privacy factum comments; Review files for list of parties to review privacy records and issue email to BLG on same; Review of issuance dates for mortgages and II Notes re: privacy policies; Review of Wilkie email re: response to BLG's queries on factum summary; Discuss with A. MacFarlane re: status of service to Court, bounce backs on service, Confidential Supplement timeline; Discussion with Norton Rose and Equitable re: Court application; Review and revise Confidential Supplement; Various discussions with G. Bourikas re: status of Court materials service issues and summary of same, his comments on Confidential Supplement and the issue with numbers in Confidential Supplement, follow up with MSCL on timing of data copy etc.; Discussion with A. MacFarlane re: Equitable call; Review of changes to Order suggested by Equitable; Discussion with E. Cobb of Norton Rose re: changes to order; Review of factum; Review of BLG's email on financial institution privacy policies; Review of CMHC's proposed change to the order; Email to A. MacFarlane on same; Discussion with A. MacFarlane re: CMHC issue with order status of court motion issues; Review of revised factum and email revisions.

Maple Financial Liquidation
For the period December 1 to 31, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	12-12-17	835	6.4	5,344.00	Review of various emails re: factum comment, call with Stikeman, GIA email on service etc.; Discussion with Alex re: upcoming call with Stikeman, factum and Confidential Supple status; Review of Memo of Law prepared by Stikeman; Call with Stikeman and Alex re: issues with Court appl. include Equitable, Teachers, National Bank and CMHC and MSCL info required. Subsequent discussion with Alex re: next steps; Discussion with George re: call with Stikeman, Confi Supplement status, MSCL info. Execute Confidential Supplement report; Discussion with George re: CRA HST reassessment; Discussion with Alex re: Natural an OTPP objections/requests for adjournment. Discussion with Stikeman (DB and PH) re: National and OTPP. Discussion with George re: deferral. Review of draft email to MSCL re: mortgage data and revisions to same. Discussion with George re: MSCL changes; Filing of emails; Call with Lishman re: Data transfer order; Cone Call with McCarthys, Blakes, Stikeman and BLG re: concerns of OTPP and National with Order, subsequent discussion with BLG and Stikeman re: tomorrow's hearing. Subsequent discussion with BLG re: strategy for tomorrow; Discussion with Paul L re: Data transfer Order (continuation); Review of revised order re: MFGI privilege. Review of letter from Lishman's counsel. review of emails re: status of materials etc.
Nick Brearton	13-12-17	835	6.5	5,427.50	Various discussions with A. Rzhevsky and S. Dedic re: RBC payment issue; Approve transfer; Review of Notice of Appeal re: 2009 and 2012 Assessments; Call with BLG, EY, J. Sleeth, G. Bourikas re: Tax Appeal draft and comments on same; Call with Blakes, McCarthy, BLG and Stikeman re: adjourning document order hearing; Subsequent discussion with A. MacFarlane re: same; Discussion with A. MacFarlane re: Court adjourn. on data, CMHC; Discussion with A. MacFarlane and P. Hamilton re: CMHC data; Discussion with G. Bourikas and J. Sleeth re: status of Court tax call, email required for CRA; Attend at Court; Discussion with G. Bourikas re: email to GIA on funds dist; Review email; Review of draft tax email; Discussion with A. MacFarlane re: mortgage segregation and CMHC input in same, Court hearing outcome; Review of Morawetz endorsement; Discussion with G. Bourikas re: email to K. Campbell.
Nick Brearton	14-12-17	835	3.5	2,922.50	Discussion with G. Bourikas re: CRA email records listing for physical records, meeting with K. Campbell; Attend at BLG to meet re: mortgage record segregation and CMHC involvement; Filing of Court and other materials; Discussion with G. Bourikas re: records listing and email to stakeholder on same; Review of records list; Review of emails from L. Lai re: queries on tax appeal document.

Maple Financial Liquidation
For the period December 1 to 31, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	15-12-17	835	0.8	668.00	Discussion with G. Bourikas and A. MacFarlane re: record request from Blakes and draft response, K. Campbell meeting; Review CRA email re: cancel call; discussion with G. Bourikas re: rescheduling; Review of Blakes email re: info follow-up; Filing.
Nick Brearton	18-12-17	835	2.2	1,837.00	Review and revise the draft letter to MSCL, MFGI and the GIA re: records; Review and revised draft letter; Draft letter to Blake's; Revisions to MSCL/MFGI/GIA letter and Blakes email; Distribute to BLG for comments; Review of revisions to Fed Tax Court appeal; Email to BLG re: cost issue; Review of various emails re: CRA meeting; EY comments on appeal.
Nick Brearton	19-12-17	835	4.0	3,340.00	Prepare for and subsequent call with A. MacFarlane, Stikeman, K. Campbell and G. Bourikas re: segregation of mortgage and IIP Notes data; Subsequent discussion with G. Bourikas re: next steps include email to D. Schnarr, call to J. Souliere; Review of proposed changes to Data Info Letter by BLG; Review of McCarthy email on access to K. Campbell; Subsequent discussion with A. MacFarlane re: Data Info letter and revision to the same; Review of EY changes to Tax Appeal; Subsequent discussion with BLG re: changes; Various discussion / email on GIA transfer including signing RBC letter; Review of email from BLG re: Stikeman call on data; Review of Blakes email on data info; Filing; Review of Sentinel renewal; Review of EY email re: tax loss calculation for November 30, 2017.
Nick Brearton	20-12-17	835	3.0	2,505.00	Call with D. Schnarr and G. Bourikas re: data segregation of mortgage and IIP Notes; Discussion with CMHC re: data segregation; Discussion with G. Bourikas re: CMHC call and need to get personnel etc. involved; Discussion with A. MacFarlane re: CMHC call, McCarthy request for meeting; Review of emails re: tax appeal finalization; Email to approve filing; Review of tax return emails; Call with J. Sleeth re: loss quantum; Sign tax return. Review of McCarthy email and subsequent discussion with A. MacFarlane on same.
Nick Brearton	21-12-17	835	2.0	1,670.00	Discussion with A. MacFarlane and G. Bourikas re: call with OTPP/National counsel and approach to same; Subsequent conference call with McCarthy, Blakes, A. MacFarlane and G. Bourikas re: MFGI data and potential; Filing

Maple Financial Liquidation
For the period December 1 to 31, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	22-12-17	835	2.5	2,087.50	Discussion with BLG, McCarthy and Blakes re: potential process to identify priviledged/confidential MFGI info; Subsequent discussion with A. MacFarlane re: call outcome; Discussion with CMHC re: process to identify mortgage personal information. Discussion with MSCL and Oslers re: identifying priveledged/confidential information. Subsequent discussion with A. MacFarlane re: call outcome; Review of BLG email to McCarthy, Blakes, MSCL re: potential meeting to discuss data transfer issues; Subsequent review and respond to various related emails.
Nick Brearton	27-12-17	835	0.7	584.50	Conference call with Stikeman, Blakes, McCarthy, Osler's, A. MacFarlane and K. Campbell to discuss data stored at SunGard and ability to search
Total For Nick Brearton			**70.3**	**58,700.50**	
Jorden Sleeth	01-12-17	735	0.5	367.50	Discuss with N. Brearton re: MSCL and data order; review proposed changes to data order.
Jorden Sleeth	05-12-17	735	5.5	4,042.50	Prepare for meeting with GIA; Meet with BLG, N. Brearton and G. Bourikas to discuss revisions to Stikeman's draft court order; Attend meeting at Stikemans with GIA, N. Brearton, G. Bourikas and BLG to discuss data request and cash distribution to GIA; Subsequent discussion with BLG, N. Brearton and G. Bourikas re: outcome of meeting and next steps; Various discussions with N. Brearton and G. Bourikas re: revision to 13th Report.
Jorden Sleeth	06-12-17	735	1.5	1,102.50	Review of BLG's proposed revisions to 13th Court Report. Discussion with N. Brearton re: status of Confidential Report, report revision and order revision.
Jorden Sleeth	07-12-17	735	0.7	514.50	Review of revisions to 13th Court Report
Jorden Sleeth	08-12-17	735	1.0	735.00	Revise Supplemental Confidential Report
Jorden Sleeth	11-12-17	735	2.0	1,470.00	Review draft Notice of Tax Appeal prepared by BLG
Jorden Sleeth	13-12-17	735	2.0	1,470.00	Call with BLG, EY, N. Brearton, G. Bourikas re: Tax Appeal draft and comments on same; Discussion with G. Bourikas and N. Brearton re: status of Court tax call, email required for CRA.
Jorden Sleeth	18-12-17	735	1.0	735.00	Review of 2017 Tax Return prepared by EY. Various emails and discussions regarding quantum of loss.
Jorden Sleeth	20-12-17	735	0.5	367.50	Call with N. Brearton re: tax loss quantum.
Total For Jorden Sleeth			**14.7**	**10,804.50**	

Maple Financial Liquidation
For the period December 1 to 31, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
George Bourikas	05-12-17	650	6.5	4,225.00	Meet with A. MacFarlane, N. Brearton, J. Sleeth in advance of meeting with GIA; meet with GIA re: data transfer and distribution order; process revisions to Court Report; revise distribution notice; call with L. Lai re: document records; prepare service list.
George Bourikas	06-12-17	650	3.0	1,950.00	Revise 13th Court Report; revise Notice of Motion.
George Bourikas	07-12-17	650	3.5	2,275.00	Review and revise 13th Court Report; prepare appendices; send to GIA for comment.
George Bourikas	08-12-17	650	6.0	3,900.00	Call with A. MacFarlane re; Court Report; finalize and serve Court Report.
George Bourikas	11-12-17	650	5.0	3,250.00	Review draft CRA tax appeal; review and finalize Confidential Supplement to the Thirteenth Report of the Liquidator; prepare summary of entities on service list that received bounce backs.
George Bourikas	12-12-17	650	5.0	3,250.00	Coordinate execution of Confidential Supplement to Thirteenth Report of the Liquidator; deliver to BLG for filing; call with L. Lai re: self-assessed HST for period ended 2016; meet with N. Brearton re: same; review draft Notice of Appeal to CRA; update Liquidator's website.
George Bourikas	13-12-17	650	5.5	3,575.00	Call with EY, BLG re: CRA Notice of Appeal; attend Court hearing re: Third Interim Distribution Order and Data Distribution Order; internal discussions with counsel thereafter; correspondence with GIA re: logistics of distribution.
George Bourikas	14-12-17	650	5.0	3,250.00	Call with S. Fyfe re: edits to CRA Notice of Appeal; call with D. Schnarr re: particulars of document storage listings; perform detailed review of document storage listings at Recall and RecordXpress facilities; meet with N. Brearton to discuss strategy regarding providing document storage listings to certain stakeholders.
George Bourikas	15-12-17	650	1.0	650.00	Call with A. MacFarlane re: providing document listings to certain stakeholders; call with J. Souliere re: mortgage data segregation strategy.
George Bourikas	18-12-17	650	2.0	1,300.00	Prepare letter to MSCL, MFGI and GIA re: data particulars.
George Bourikas	19-12-17	650	0.5	325.00	Call with CRA re: scheduling group call with CRA regarding tax issues; call with K. Campbell re: particulars around segregation of mortgage and immigrant investor program data; Call with CRA re: scheduling group call with CRA regarding tax issues; call with K. Campbell re: particulars around segregation of mortgage and immigrant investor program data.
George Bourikas	20-12-17	650	1.0	650.00	Call with D. Schnarr re: data segregation process.

Maple Financial Liquidation
For the period December 1 to 31, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
George Bourikas	21-12-17	650	2.5	1,625.00	Call with A. MacFarlane re: data issues; call with Ontario Teachers Pension Plan and National Bank counsel re: same; call with P. Hamilton re: same.
Total For George Bourikas			**46.5**	**30,225.00**	
Sven Dedic	01-12-17	500	3.5	1,750.00	Researching contact for global newspapers; contacting Financial Times for placement of notice of distribution across global regions; drafting of notice of distribution and discussion with N. Brearton re: same; processing edits on notice of distribution.
Sven Dedic	07-12-17	500	4.0	2,000.00	Discussion with Globe and Mail and Financial Times for posting of ad placement for notice of distribution for Dec.8 2017; submitting final proof; preparing bank reconciliations for prior week; categorizing transactions for payments made in bank reconcilation.
Sven Dedic	08-12-17	500	1.5	750.00	Discussion with Globe and Mail and Financial times re: edits to proof of Notice of Distribution; processing edits to proof; finalizing pricing.
Sven Dedic	11-12-17	500	4.3	2,150.00	Discussion with L. Lai re: outstanding items for preparation of financial statements; submitting and reconciling all November transactions from the Receipts and Disbursements and forwarding to L. Lai; updating cash position tables for upcoming Court Report.
Sven Dedic	12-12-17	500	1.1	550.00	Discussion with Globe and Mail and Financial Times to obtain excerpt of the proof from the Dec.8 2017 newspapers; forwarding to engagement team.
Sven Dedic	13-12-17	500	0.7	350.00	Review of Merrill invoice for database and submitting for payment; discussion with N. Brearton re: RBC payment issue.
Sven Dedic	14-12-17	500	1.5	750.00	Posting various court materials to KPMG website including: court order, motion materials, factum etc.
Sven Dedic	15-12-17	500	3.7	1,850.00	Discussion with RBC re: strategy for upcoming GIA distribution; preparing a transfer of funds to RBC DS in order to have adequate funds for the GIA distribution; discussion with RBC DS for discrepancy in funds received; reconciling funds per bank statement to RBC DS statement.
Sven Dedic	18-12-17	500	4.5	2,250.00	Discussion with newspaper contacts to obtain final invoice for Notice of Distribution advertisement; discussion with RBC re: transfer of funds for GIA distribution; discussion of strategy for transfer of funds into EUR for GIA distribution; executing distribution of funds.

Maple Financial Liquidation
For the period December 1 to 31, 2017

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Sven Dedic	19-12-17	500	3.7	1,850.00	Drafting letter of direction to RBC for transfer of EUR funds for GIA distribution; discussion with J. Sleeth re: same; review of bank statements to see funds exit; discussion with GIA re: same.
Sven Dedic	20-12-17	500	2.7	1,350.00	Discussion with N. Brearton re: independence requirements re: Maple Financial engagement due to new team members; draft of ethical divider to incorporate new team members who have joined on engagement.
Sven Dedic	21-12-17	500	1.3	650.00	Review of bank reconciliations for close of month and categorizing transactions.
Sven Dedic	22-12-17	500	1.0	500.00	Review of bank reconciliations for close of month and categorizing transactions.
Total For Sven Dedic			**33.5**	**16,750.00**	
Nate Fennema	18-12-17	350	1.4	490.00	Research and summarize the status of Maple Financial Group as at December 18, 2017 per court reports provided by Deloitte.
Nate Fennema	21-12-17	350	0.9	315.00	Assist S. Dedic with bank reconciliations.
Total For Nate Fennema			**2.3**	**805.00**	
Asya Rzhevsky	05-12-17	205	0.3	61.50	Prepare bank reconciliations
Asya Rzhevsky	06-12-17	205	1.2	246.00	Prepare wire from RBC US to RBC DS account, emails to/from J. Sleeth, discussions and email to RBC re signing authorities changes
Asya Rzhevsky	08-12-17	205	1.1	225.50	Mailing T4's and T5's to former employees
Asya Rzhevsky	11-12-17	205	0.6	123.00	Prepare and mail cheques
Asya Rzhevsky	13-12-17	205	0.3	61.50	Telephone discussions with RBC, prepare wire to RBC DS for returned Dec 6, 2017 wire
Asya Rzhevsky	14-12-17	205	0.3	61.50	Prepare and mail cheese
Total For Asya Rzhevsky			**3.8**	**779.00**	
Grand Total			**171.10**	**118,064.00**	

Work Date	Expense Entry Date	Posting Date	Expenses	Expense Type
04-12-17	08-12-17	08-12-17	21.09	Meals / Entertainment Client
01-12-17	08-12-17	08-12-17	14.29	Taxi
11-12-17	11-12-17	11-12-17	401.50	Journal Entry
11-12-17	11-12-17	11-12-17	600.00	Journal Entry
11-12-17	11-12-17	11-12-17	761.07	Journal Entry
11-12-17	11-12-17	11-12-17	2300.00	Journal Entry
			4097.95	

Expense Narrative	Additional Details
Meals / Entertainment Client Meeting with Jorden S □	
Expense - Taxi Drinks with GIA and Jorden □	
Computer Software	Hosting 2017 11
Computer Software	Account 2017 11
Computer Software	Hosting 2017 11
Computer Software	Account 2017 11

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

February 26, 2024

Maple Bank - Toronto Branch
79 Wellington Street West
Suite 3500
Toronto, ON M5K 1K7

Invoice	: 8005273606
Reference	: 2000496507
Client	: 1002132300
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of January 1 to January 31, 2018, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	173,993.50 CAD
	$	**173,993.50** CAD
HST		22,619.16
Amount Due	$	**196,612.66** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005273606 **Reference:** 2000496507 **Client:** 1002132300 **Amount:** $ 196,612.66 CAD

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Professional Fees Summary
For the period January 1 to 31, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	80.4	67,134.00
George Bourikas	Sr. Manager	650	105.5	68,575.00
Chris Walker	Sr. Manager	650	7.3	4,712.50
Danny Garwood	Sr. Manager	650	4.0	2,600.00
Sven Dedic	Manager	500	34.1	17,050.00
Nerina Jahja	Senior Consultant	350	10.5	3,675.00
Manoj Oommen	Senior Consultant	350	6.5	2,275.00
Nate Fenema	Senior Consultant	350	10.6	3,710.00
Zack Burstein	Senior Consultant	350	9.6	3,360.00
Asya Rzhevsky	Technician	205	4.4	902.00
Total			**272.9**	**173,993.50**

Maple Financial Liquidation
For the period January 1 to 31, 2018

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	04-01-18	835	1.2	1,002.00	Discussion with A. MacFarlane re: Global One info request from GIA, status of Blakes (i.e. OTPP) and McCarthy (i.e. National) info requests, upcoming CRA call and advance preparation required; Review of K. Campbell's due diligence memo on mortgage and investor note personal information. Discussion with G. Bourikas re: file status including December 27th call with Blakes, McCarthy, GIA and MFGI, upcoming tax call with CRA, info request from GIA
Nick Brearton	05-01-18	835	2.5	2,087.50	Discussion with G. Bourikas re: personal data deletion; Review of tax chart from EY and subsequent discussion with G. Bourikas re: queries. Review of G. Bourikas' email on queries; Review of email from C. Schildt (i.e. GIA) re: Global One info; Review of email from Stephen F re: parameters for CRA call; Discussion with A. MacFarlane re: Copy of data disk request, tax call, BLG fees, Global One information request; Call with EY, BLG and G. Bourikas re: messaging to CRA during upcoming call
Nick Brearton	08-01-18	835	2.8	2,338.00	Prep for call with CRA. Attend at EY offices to meet EY and BLG re: upcoming CRA call. Call with CRA, Justice, EY, BLG and G. Bourikas re: expediting resolution of CRA's liability in Maple estate. Subsequent discussion with BLG and EY re: call outcome and issues raised by CRA; Review of A. MacFarlane's comments re: email to GIA on Global One info request. Subsequent issuance of email to GIA; Discussion with G. Bourikas re: personal data identification and related memo, Court report outline; Review of various emails re: conference call with GIA on data protocol.
Nick Brearton	09-01-18	835	2.0	1,670.00	Review of various emails from counsel to GIA, McCarthy, MSCL and Blakes re: sharing of data duplication costs, request for access to duplicate data file; Conference call with BLG, Stikeman and G. Bourikas re: data transfer issues. Subsequent discussion with G. Bourikas re: next steps from call; Review of A. MacFarlane's email re: Stikeman's request for eDiscovery call with K. Campbell. Subsequent discussion with A. MacFarlane re: same; Review of Osler email re: eDiscovery software quote; Discussion with G. Bourikas re: status of mortgage personal data review, tax letters from CRA, data query
Nick Brearton	10-01-18	835	0.5	417.50	Respond to A. MacFarlane's email re: coordinating meeting with K. Campbell Discussion with G. Bourikas re: duplicate data tape, K. Campbell meeting; Filing. Discussion with S. Dedic re: HST liability
Nick Brearton	11-01-18	835	1.9	1,586.50	Review of G. Bourikas' Court Report outline; Discussion with G. Bourikas re: comments on same; Conference call with Stikeman, BLG and G. Bourikas re: composition of database and ability to search. Subsequent discussion with G. Bourikas re: work arising from call; Review of GIA's email re: call with Kevin on Friday. Discussion with A. MacFarlane re: GIA call, possible letter to service list

Maple Financial Liquidation
For the period January 1 to 31, 2018

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	12-01-18	835	2.9	2,421.50	Review of K. Campbell's email re: email sizes/file format; Review of Blakes letters to each of the MFGI Trustee and Oslers. Review of C. Schildt's email re: structure of email files; Call with GIA, MSCL, BLG, Stikeman, G. Bourikas, and KPMG IT re: structure of email files and ability to search same. Subsequent discussion with G. Bourikas re: call outcome; Discussion with BLG, KPMG IT, and G. Bourikas re: technical issues raised on GIA call and assistance from KPMG IT on Court report and deletion procedures. Continue call with BLG re: court report; Review of GIA email re: minutes of earlier call.
Nick Brearton	14-01-18	835	1.0	835.00	Partial review of draft Court report and revise same.
Nick Brearton	15-01-18	835	5.0	4,175.00	Complete review and revision of draft Court report re: Data Transfer, including review of emails and correspondence
Nick Brearton	16-01-18	835	4.3	3,590.50	Review of McCarthy letter re: MFGI; Review of various emails to/from BLG re: Liquidator's draft data proposal (i.e. MSCL) and provision of same to the GIA and MFGI Trustee in advance of call; Review of D. Schnarr's comments on draft Court report; Call with Deloitte, Cassels, BLG and G. Bourikas re: MFGI position on draft data protocol; Review of GIA's proposed revisions to Liquidator's draft data proposal. Subsequent discussion with Stikeman, A. MacFarlane and G. Bourikas re: revised data proposal. Subsequent discussion with BLG and G. Bourikas re: next steps on Liquidator's data proposal; Review of K. Campbell's comments on draft Court report; Review of Blakes letter re: data processing proposal from OTPP and National. Discussion with A. MacFarlane re: Blakes letter. Review of Osler letter re: search parameters for MFGI privilege review; Filing of emails; Discussion with D. Schnarr, L. Lai, K. Campbell and G. Bourikas re: personal data, comingled data on Shared Drives; Discussion with G. Bourikas re: Court report and changes to be made to same.
Nick Brearton	17-01-18	835	5.8	4,843.00	Review of BLG's proposed changes to the draft Court report; Assemble various correspondence associated with data transfer motion; Discussion with A. MacFarlane re: proposal of OTPP/National and need for a discussion with MFGI and Stikeman, concerns of L. Lai, D. Schnarr and K. Campbell on personal data and performing work to identify same, Court report changes, issuance of Court report, calls with MFGI and the GIA; Discussion with G. Bourikas re: Court report; Discussion with A. MacFarlane re: strategy given dual proposals on data processing, legal review on rights of directors re: privilege and confidentiality, MSCL and Osler request; Review of G. Bourikas' revisions to Court report and discussion with G. Bourikas re: comments on same; Conference call with P. Hamilton, M. Konyukhova and A. MacFarlane re: GIA position on OTPP/National data processing proposal. Subsequent discussion with A. MacFarlane re: Court report inclusions. Discussion with G. Bourikas re: Court report changes; Conference call w/ Deliotte, Cassels and BLG on data transfer including OTPP/National's proposal; Conference call with BLG, Blakes, McCarthy, Deloitte, Cassels, Oslers and G. Bourikas re: OTPP/National proposal and Liquidator's proposal. Subsequent discussion with BLG and G. Bourikas on same; Various discussions with G. Bourikas re: newest revisions to Court report; Filing of emails

Maple Financial Liquidation
For the period January 1 to 31, 2018

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	18-01-18	835	6.5	5,427.50	Review of various emails from GIA/Stikemans re: draft Court report and comments on same. Numerous discussions with i) A. MacFarlane and/or ii) G. Bourikas re: Court report contents and revisions to same, process to determine if Court hearing proceeds, filing of Court materials. Review of email from BLG providing an overview of the legal cases associated with directors, companies and receivers on privilege and confidentiality of records. Consideration of Liquidator's recommendation as to the two proposed data processing protocols and the pros and cons of each. Revise/write various sections of the Court report. Review of draft order and subsequent discussion with A. MacFarlane re: issues with same; Discussion with P. Hamilton, M. Konyukhova, A. MacFarlane and G. Bourikas re: comments on draft Court report. Subsequent discussion with A. MacFarlane and G. Bourikas re: Stikeman's comments on Court report, MFGI directors and service of same; Discussion with Alain Grenier of CMHC re: mortgagor personal info and court proceedings; Filing.
Nick Brearton	19-01-18	835	4.7	3,924.50	Review of Blakes letter re: OTPP's revised data processing proposal. Subsequent discussion with A. MacFarlane re: issues with data processing proposal; Conference call with Stikeman, A. MacFarlane and G. Bourikas re: OTPP's revised proposal. Subsequent discussion with G. Bourikas re: changes to Court Report; Discussion with Blakes and A. MacFarlane re: GIA reaction to their data proposal. Discussion with C. Schildt re: status of discussions with Blakes, Court Report filing, hearing date; Various discussions with A. MacFarlane re: call with C. Schildt, Court hearing date, and Court Report. Discussion with P. Hamilton and A. MacFarlane re: Blakes feedback, call with C. Schildt, etc. Discussion with G. Bourikas re: status of file; Draft of letter to CMHC re: discussion yesterday. Revisions to same to reflect developments during the day; Review of McCarthy letter supporting OTPP's proposal. Various discussions with G. Bourikas and A. MacFarlane re: meeting on Monday, involvement of K. Campbell, involvement of KPMG's IT people. Call with McCarthy. Review of various emails re: new hearing date; Discussion with Norton Rose, counsel to Equitable re: status of data scrubbing of personal info, court hearing deferral
Nick Brearton	21-01-18	835	2.6	2,171.00	Review of Osler letters re: MSCL position; Draft email to Norton Rose re: status of court hearing and data scrubbing; Review of draft Court order re: data transfer and revisions to same. Subsequent discussion with A. MacFarlane re: comments
Nick Brearton	22-01-18	835	5.7	4,759.50	Review of revised data order; Discussion with A. MacFarlane re: comments on revised data order, plans for meeting, GIA document request for Master Securities Lending Agreements; Discussions with G. Bourikas re: status of Court order, his discussion with KPMG IT, GIA document request; Conference call with GIA and Stikeman, A. MacFarlane and G. Bourikas re: comments on order; Attend at BLG's offices for all hands meeting to discuss data transfer order. Subsequent discussion with i) BLG and ii) KPMG IT re: next steps; Discussions with G. Bourikas re: changes to Court report; Review of revised Court Order. Subsequent discussion with A. MacFarlane re: comments on draft; Review of revisions to draft order

Maple Financial Liquidation
For the period January 1 to 31, 2018

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	23-01-18	835	3.4	2,839.00	Review of service list re: Hausman and email to BLG on same; Sign RBC docs/message to Sylvia F; Various discussions with G. Bourikas re: service to non-related individuals, Recall Record review for personal info, GIA email on Court date; Review of revised Court report and amend same; Discussion with D. Schnarr and G. Bourikas re: MSCL data, personal info and the Liquidator's Court report, background on latest GIA data request; Review of email from GIA re: search ability of data. Discussion with G. Bourikas re: getting KPMG IT involved; Discussion with A. MacFarlane re: status of draft order, court report, service list etc.
Nick Brearton	24-01-18	835	6.7	5,594.50	Review of K. Campbell's response on latest data request from GIA; Review of proposed revisions to draft order provided by i) Stikeman, ii) Blakes, and iii) Oslers. Discussion with A. MacFarlane re: reaction to draft order and response to same. Call with Stikeman and A. MacFarlane re: Stikeman's proposed revisions to draft order. Discussion with S. Dedic re: drafts and approach; Attend at BLGs with S. Dedic for an "all hands" meeting on draft data transfer order. Subsequent discussion with A. MacFarlane, KPMG IT and S. Dedic re: next steps; Discussion with S. Dedic and KPMG staff re: physical records and issues faced in identifying personal information and comingled records; Filing; Discussion with S. Dedic re: status of physical record review
Nick Brearton	25-01-18	835	8.9	7,431.50	Review of revised order submitted by BLG (agreed parts only). Review of comments on draft order submitted by i) Stikeman, ii) Blakes, iii) Osler, iv) MSCL Trustee, all as a result of outstanding issues from Wednesdays meeting. Review of revised order prepared by BLG incorporating comments; Discussion with A. MacFarlane re: comments on revised order; Assemble files and subsequently attend at BLG's office with S. Dedic for an all hands call re: discuss outstanding matters on data transfer court order; Review revisions of BLG to draft Court report. Discussion with S. Dedic re: report changes; Review of revisions to draft Court order to incorporate comments from today's conference call. Discussion with C. Savo re: status of court report and order. Various discussions with S. Dedic re: finalizing Court report. Execute Supplemental Court report; Review of Osler revisions to order; Review and revise emails to CMHC and Norton Rose re: Court application. Discussion with S. Dedic re: same; Discussion with A. MacFarlane re: comments on draft order; Filing; Attend at BLG offices with S. Dedic for an all hands call on remaining order issues.
Nick Brearton	26-01-18	835	3.8	3,173.00	Review of various emails/revised draft orders from prior night and final order; Attend at Court re: data transfer order hearing; Discussion with S. Dedic re: Court outcome, next steps.
Nick Brearton	29-01-18	835	1.2	1,002.00	Review of various emails from C. Schildt re: record transfer; Review of email from D. Schnarr re: records to be transferred to GIA including a ZIP attachment regarding German securities transactions. Various emails back and forth with S. Dedic re: issues with German securities transaction information Various emails to/from D. Schnarr re: Global One data transfer and issues with same; Review of order re: obligations on Initial Data Transfer.

Maple Financial Liquidation
For the period January 1 to 31, 2018

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nick Brearton	30-01-18	835	3.8	3,173.00	Discussion with S. Dedic re: status of physical record review; Prepare to-do list re: Initial Transfer Data; Discussion with G. Bourikas re: Initial Transfer Data/Court Order and next steps; Draft email to C. Schildt re: call to discuss process associated with Initial Transfer Data; Prep of agenda for call with GIA. Subsequent discussion with D. Schnarr, K. Campbell and G. Bourikas re: Data transfer issues. Subsequent discussion with G. Bourikas and/or S. Dedic re: data transfer next steps; Discussion with KPMG IT and G. Bourikas re: background on data transfer needs and KPMG IT's involvement in same. Discussion with A. MacFarlane re: data transfer plans and call with GIA; Review and revise tax letter re: change in Y/E. Discussion with G. Bourikas re: status of tax filings
Nick Brearton	31-01-18	835	3.2	2,672.00	Review of document request from GIA and various discussions with G. Bourikas re: search for same. Conference call with GIA, Stikeman, BLG, G. Bourikas and KPMG IT re: process for Initial Transfer Data. Subsequent discussion with KPMG IT. and G. Bourikas re: next steps; Various discussions with G. Bourikas re: email to MFGI Trustee on authorization, data transfer gantt chart, review of Laserfiche documents and results of date transfer issues; Call with D. Schnarr, K. Campbell, C. Walker and G. Bourikas re: personal info and call with GIA to discuss same. Discussion with S. Dedic re: record storage lease assignment.
Total For Nick Brearton			**80.4**	**67,134.00**	
Chris Walker	21-01-18	650	1.0	650.00	Review of draft second supplement to the 13th Court report and associated materials in preparation for meeting with various parties re Data Search Process (Data Transfer Order);
Chris Walker	22-01-18	650	2.5	1,625.00	Attendance at meeting with various parties re Data Search Process (Data Transfer Order);
Chris Walker	23-01-18	650	0.3	162.50	Review of meial from C. Schildt re: eDiscovery search limitations and consideration of issues thereto. Issue email outlining same to G. Bourikas and S. Dedic.
Chris Walker	24-01-18	650	0.3	162.50	Review of a revised draft of the second supplement to the 13th Court report and associated materials;
Chris Walker	30-01-18	650	0.8	487.50	Internal consultation with N. Brearton and G. Bourikas re: Approved Court Order and considerations for data segregation;
Chris Walker	31-01-18	650	2.5	1,625.00	Conference call with Maple Bank Germany and C. Schildt re: various Maple Bank data sources and associated workflow to ensure compliance with Court Order; internal consultation with N. Brearton re: Data segregation; conference call with K. Campbell re: Data segregation; internal consultation with C. Fotheringham re Search methodology;
Total For Chris Walker			**7.3**	**4,712.50**	
G. Bourikas Bourikas	04-01-18	650	1.5	975.00	Update meeting with N. Brearton re: data transfer; call with D. Schnarr re: Global One database.

Maple Financial Liquidation
For the period January 1 to 31, 2018

Name	Date	Rate	Hours	Fee ($)	Time Narrative
G. Bourikas Bourikas	05-01-18	650	5.0	3,250.00	Various discussions with N. Brearton re: deletion of personal information, tax analysis prepared by EY. Call with D. Foo re: income tax spreadsheets; call with EY, BLG and N. Brearton re: tax settlement with CRA; call with K. Campbell re: data segregation process; prepare memo re: same.
G. Bourikas Bourikas	08-01-18	650	7.5	4,875.00	Meet with EY, BLG and N. Brearton re: tax appeal and CRA global settlement strategy; Subsequent call with CRA and department of Justice re: global settlement; prepare memo re: data scrubbing for personal information; call with K. Campbell re: same; meet with N. Brearton re: same.
G. Bourikas Bourikas	09-01-18	650	1.0	650.00	Call with BLG, Stikeman and N. Brearton re: issues around data transfer to GIA - personal information, Netherlands information, MGFI information, OTPP/ National privileged information. Subsequent discussion with N. Brearton re: next steps arising from call.
G. Bourikas Bourikas	10-01-18	650	6.5	4,225.00	Call with BLG re: various data and tax issues; prepare documentation for process to remove personal information prior to sending data to GIA; multiple calls with K. Campbell and/or L. Lai re: same. Discussion with N. Brearton re: data.
G. Bourikas Bourikas	11-01-18	650	5.0	3,250.00	Call with K. Campbell, BLG, Stikemans and N. Brearton re: data search ability; prepare outline for Second Supplement to Thirteenth Court Report of the Liquidator; Subsequent discussion with N. Brearton re: same.
G. Bourikas Bourikas	12-01-18	650	11.0	7,150.00	Call with K. Campbell, MSCL, Stikemans, GIA, KPMG IT, BLG and N.Brearton re: data search ability issues; call with KPMG IT and N. Brearton re: process to remove personal information from GIA data, data search ability issues; prepare Second Supplement to Thirteenth Court Report of the Liquidator.
G. Bourikas Bourikas	15-01-18	650	7.5	4,875.00	Meet with L. Lai to perform sample checking procedure with respect to segregating personal information from data files prior to providing to the GIA; prepare Second Supplemental Report.
G. Bourikas Bourikas	16-01-18	650	7.5	4,875.00	Review comments on Second Supplemental Report and consolidate; prepare appendices to Second Supplemental Report; call with BLG, Deloitte, Cassels, BLG and N. Brearton re :letter to be sent to MFGI stakeholders regarding process for searching privileged data; call with Stikemans, BLG and N.Brearton re: MFGI stakeholders letter; various discussions and correspondence with D. Schnarr and/or L. Lai, K. Campbell and/or N. Brearton re: folders to be included in Data Scrubbing Process; call with KPMG IT re: review of proposed Data Scrubbing Process and comments thereon.
G. Bourikas Bourikas	17-01-18	650	8.0	5,200.00	Call with Stikemans, BLG and N. Brearton re: OTPP/Teacher's data protocol; call with GIA, McCarthy, Blakes, BLG, MFGI Trustee, Cassels and N. Brearton re: proposed process to search for MFGI privileged documents; revisions to Second Supplemental Report; call with A. MacFarlane and N. Brearton re: report revisions; various discussions and correspondence with D. Schnarr, L. Lai, K. Campbell re: folders to be included in Data Scrubbing Process.

Maple Financial Liquidation
For the period January 1 to 31, 2018

Name	Date	Rate	Hours	Fee ($)	Time Narrative
G. Bourikas Bourikas	18-01-18	650	9.0	5,850.00	Call with Stikemans, BLG and N. Brearton to discuss comments re: Second Supplemental Court Report; call with BLG and N. Brearton to discuss same; call with D. Schnarr, L. Lai, K. Campbell to finalize folders included in Data Scrubbing Process; review and finalize appendices to the Second Supplemental Report; call with K. Campbell re: clarification's on technical points included in the Second Supplemental Court Report; call with A. MacFarlane re: comments on Second Supplemental Court Report and potential shareholders that were not included in previous service list.
G. Bourikas Bourikas	19-01-18	650	5.5	3,575.00	Call with Stikemans, BLG and N.Brearton re: comments on the Second Supplemental Court Report; review of Blakes revised proposed search process with respect to MFGI privileged documents and update to Second Supplemental Report re: same; review of various communications re: CRA tax appeal. Various discussions with N. Brearton re: data transfer issues.
G. Bourikas Bourikas	22-01-18	650	7.5	4,875.00	Call with GIA, Stikemans, BLG and N. Brearton re: comments on draft Data Transfer Order; meeting at BLG including all parties involved re: draft Data Transfer Order; review revisions to draft Data Transfer Order; call with C. Walker (KPMG IT) re: process to segregate data prior to sending to the GIA; prepare Second Supplement to the Thirteenth Court Report; review of service list. Discussion with N. Brearton re changes to report. Discussion with S. Dedic re: recall and review of physical records at Recall Facility.
G. Bourikas Bourikas	23-01-18	650	9.0	5,850.00	Call with D. Schnarr and N. Brearton re: update on status of court order, discussions re: various GIA data requests and protocol to be followed; resume preparation of Second Supplement to the Thirteenth Court Report; meet with S. Dedic re: review of physical documents for personal information and non-Toronto Branch data.
G. Bourikas Bourikas	30-01-18	650	7.5	4,875.00	Review of Data Transfer Order; meet with N. Brearton re: status update, plan for implementation of Data Transfer Order; call with N. Brearton, C. Walker re: KPMG IT involvement in the Implementation of the Data Transfer Order; call with N. Brearton, D. Schnarr, K. Campbell re; Implementation of the Data Transfer Order; prepare and send response letter to CRA re: deemed year end; call with D. Foo re: status update on tax matters and filing of waiver for 2013 tax year; Discussion with S. Dedic, Z. Burstein re: segregation of physical records that contain personal information and non-MBTOR related documents.
G. Bourikas Bourikas	31-01-18	650	6.5	4,225.00	Review of physical records identified as MSCL records and comingled records; call with GIA, Stikeman and KPMG IT re: implementation of the Data Transfer Order; meet with D. Schnarr re: delivery of MSCL physical records; prepare detailed process workflow document outlining all steps required to complete duties pursuant to the Data Transfer Order. Call with D. Schnarr, K. Campbell, C. Walker and N. Brearton re: personal info and call with GIA.
Total For G. Bourikas Bourikas			**105.5**	**68,575.00**	
Danny Garwood	12-01-18	650	2.5	1,625.00	Multiple calls RE: Document review
Danny Garwood	15-01-18	650	1.5	975.00	Review and comments on Information Scrubbing Process document

Maple Financial Liquidation
For the period January 1 to 31, 2018

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Total For Danny Garwood			**4.0**	**2,600.00**	
S. Dedic Dedic	02-01-18	500	1.3	650.00	Discussion with N. Brearton re: GIA distribution, data matters, ethical divider; draft of responses to L. Lai.
S. Dedic Dedic	05-01-18	500	1.0	500.00	Discussion with L. Lai re: transactions associated with bank reconciliations for purpose of drafting of financial statements.
S. Dedic Dedic	08-01-18	500	3.3	1,650.00	Review of previous week's bank reconciliation and categorizing transactions; preparing summary of bank balances for regular reporting purposes; discussion with A. Rzhevsky for any explanations needed for transactions.
S. Dedic Dedic	09-01-18	500	0.7	350.00	Review of Merrill invoices; processing for payment; discussion with Merrill about closing account.
S. Dedic Dedic	10-01-18	500	1.0	500.00	Call with L. Lai re: HST/GST refunds and process going forward; discussion of issues; discussion with N. Brearton re: same.
S. Dedic Dedic	22-01-18	500	1.5	750.00	Discussion with G. Bourikas re: Data Transfer protocol and plan for Recall Box Listing; review of physical records at Recall and arranging for drop-off for inspection.
S. Dedic Dedic	23-01-18	500	2.3	1,150.00	Review of correspondence from C. Walker re: Status of Data Issues/ E Discovery and the search ability question of PST files for purpose of Data Transfer protocol; draft of response to N. Brearton and discussion of same. Meet with G. Bourikas re: review of physical documents stored at Recall Facility
S. Dedic Dedic	24-01-18	500	7.0	3,500.00	Review of draft of Data Transfer Order (Osler comments); discussion with N. Brearton re: same. Meeting with KPMG, BLG, Oslers, McCarthy's, GIA and MFGI to discuss draft of Data Transfer Order ahead of Court meeting Friday; discussion with BLG, C. Walker and N. Brearton re: work plan; drafting steps for review of physical records of MBTOR for data search; review of revised draft order following comments.
S. Dedic Dedic	25-01-18	500	7.0	3,500.00	Meeting at BLG offices to discuss revised terms of Data Transfer Order; inputting comments from BLG et al. on Second Supplement to 13th Report; review of edits from N. Brearton; preparation of appendices to Second Supplement to 13th Report; conference call at BLG offices with BLG, Oslers, Blakes and McCarthy's to discuss latest edits; preparing schedules to append to Data Transfer Order.
S. Dedic Dedic	26-01-18	500	1.5	750.00	Filing of Second Supplement to 13th Court Report; discussion with N. Brearton re: procedures for physical record storage and file review for Data Transfer Order.
S. Dedic Dedic	30-01-18	500	5.0	2,500.00	Review of Physical Record Listing for all intercompany documents; discussion with G. Bourikas re: same; compiling detailed summary to be used for correspondence with GIA re: Data Transfer of physical records; filing of Court Order, Motion Materials and Endorsement to KPMG website.

Maple Financial Liquidation
For the period January 1 to 31, 2018

Name	Date	Rate	Hours	Fee ($)	Time Narrative
S. Dedic Dedic	31-01-18	500	2.5	1,250.00	Discussion with G. Bourikas re: GIA requests of documents; search for GIA documents within Record Facility listing; discussion with Iron Mountain re: assignment of lease to another party; discussion with N. Brearton re: same.
Total For S. Dedic Dedic			**34.1**	**17,050.00**	
Nerina Jahja	24-01-18	350	7.5	2,625.00	Checked company's records and filtered boxes with personal information or multiple entity data.
Nerina Jahja	25-01-18	350	0.5	175.00	Sorting through boxes to identify any personal information or mulitple entity data.
Nerina Jahja	31-01-18	350	2.5	875.00	Review files on a USB for personal information. Drafted a milestone tracker for the data/ record we have in possession.
Total For Nerina Jahja			**10.5**	**3,675.00**	
Manoj Oommen	24-01-18	350	5.0	1,750.00	Internal meeting regarding Recall boxes; obtained and reviewed Excel Master sheet; reviewed numerous documents within various boxes and noted which items contained personal, multiple entity data or other information; updated Excel Master sheet and made notes on findings.
Manoj Oommen	25-01-18	350	1.5	525.00	Reviewed and obtained bank statement balances; obtained and reviewed information relating to cash flow; reviewed multiple bank accounts and reviewed daily cash report; reviewed Tarn inbox and responded to voicemails and emails; internal meeting regarding cheque requisition.
Total For Manoj Oommen			**6.5**	**2,275.00**	
Zack Burstein	24-01-18	350	7.5	2,625.00	Sorting through boxes to identify any personal information and multiple entity data.
Zack Burstein	25-01-18	350	0.5	175.00	Sorting through boxes to identify any personal information and multiple entity data.
Zack Burstein	29-01-18	350	0.5	175.00	Organized the Recall storage excel spreadsheet, indicating whether boxes contain personal information or multiple entity data.
Zack Burstein	30-01-18	350	0.8	280.00	Removed multiple entity documents from storage boxes and organize based on entity.
Zack Burstein	31-01-18	350	0.3	105.00	Located information request documents re: The Northern Trust Company and State Street Bank.
Total For Zack Burstein			**9.6**	**3,360.00**	
Nate Fennema	15-01-18	350	2.6	910.00	Inspect documents with L. Lai to confirm if personal information contained within data and validity of exclusion from GIA data transfer; create appendix for court report outlining steps taken to inspect the data and determine whether included personal information.

Maple Financial Liquidation
For the period January 1 to 31, 2018

Name	Date	Rate	Hours	Fee ($)	Time Narrative
Nate Fennema	16-01-18	350	0.4	140.00	Format appendices for court report.
Nate Fennema	24-01-18	350	7.6	2,660.00	Review physical records for document extraction request re: personal information and multiple entity data; create tracking list to identify which boxes had been reviewed and which required further investigation; complete listing details.
Total For Nate Fennema			**10.6**	**3,710.00**	
Asya Rzhevsky	03-01-18	205	0.6	123.00	Prepare payment to Globe and Mail, prepare bank reconciliations
Asya Rzhevsky	04-01-18	205	0.3	61.50	Prepare and mail cheque
Asya Rzhevsky	10-01-18	205	0.4	82.00	Prepare payment and courier to accounting
Asya Rzhevsky	17-01-18	205	1.0	205.00	Emails to/from RBC re set up new signing officers on RBC DS and RBC Commercial
Asya Rzhevsky	24-01-18	205	1.8	369.00	Courier signature and documentation updates documents to RBC DS and RBC Commercial, set-up new users on RBC Express, order tokens
Asya Rzhevsky	31-01-18	205	0.3	61.50	Prepare payment to Iron Mountain
Total For Asya Rzhevsky			**4.4**	**902.00**	
Grand Total			**272.9**	**173,993.50**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

August 07, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002160890
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of February 1 to February 28, 2018, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	60,156.00 CAD
Disbursements		4,062.57
	$	**64,218.57** CAD
HST		8,348.41
Amount Due	$	**72,566.98** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002160890 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 72,566.98 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary
For the period February 1 to 28, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	18.8	15,698.00
Corey Fotheringham	Partner	835	1.5	1,252.50
Chris Walker	Sr. Manager	650	9.5	6,175.00
George Bourikas	Sr. Manager	650	41.5	26,975.00
Sven Dedic	Manager	500	14.0	7,000.00
Nerina Jahja	Senior Consultant	350	2.5	875.00
Nate Fennema	Senior Consultant	350	1.2	420.00
Zack Burstein	Senior Consultant	350	3.8	1,330.00
Asya Rzhevsky	Technician	205	2.1	430.50
Total			**94.9**	**60,156.00**

Expense Summary
For the period February 1 to 28, 2018

Type	Amount ($)
Datasite/Processing	$ 4,062.57
Total	**$ 4,062.57**

Maple Financial Liquidation
February 1 to February 28, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	02/01/2018	835.00	1.5	1,252.50	Review of M. Werner's (Maple GmbH) email re: proposed steps for the Global One data transfer; discussion with C. Walker re: same; discussion with C. Walker re: outcome of Global One call and issues with same; review of gantt chart re: Initial Transfer Data and Interim Transfer Data; subsequent discussion with G. Bourikas re: revisions; review of draft letters to the GIA re: Laserfiche and certain physical records transfer; discussions with G. Bourikas re: same.
Brearton, Nick	02/02/2018	835.00	2.7	2,254.50	Review of email re: transfer of Global One data to the GIA and acknowledgement issue; issue responding email; conference call with GIA, MSCL, C. Walker, C. Fotheringham and G. Bourikas re: identification and removal of personal information; Discussion with C. Walker and C. Fotheringham re background on file and personal information; discuss with G. Bourikas re: tax filing, transfer of Initial Transfer Data; discussion with A. MacFarlane re: personal info issue; Global One acknowledgement issue; discussion with EY, BLG and G. Bourikas re: tax waiver, extension of period for Justice to file responding materials; discussion with G. Bourikas re: transfer of physical records and Laserfiche to the GIA; discussion with S. Dedic Re: procedures for physical records storage.
Brearton, Nick	02/05/2018	835.00	1.8	1,503.00	Review of GIA's action list for implementation of Data Transfer Order, including review of BLG comments; various discussions with G. Bourikas re: transfer of Global One data and need for acknowledgement and involvement of C. Walker, transfer of Recall account, list of Recall records, gantt chart update; review and revise letter to Recall; revise email to GIA re: call with L. Lai, Court report extracts.
Brearton, Nick	02/06/2018	835.00	2.0	1,670.00	Review of revised gantt chart re: data transfers; discussion with G. Bourikas re: same; conference call with L. Lai, GIA, Forensics, and G. Bourikas re: process to identify personal info in MBTOR digital records; subsequent discussion with C. Walker. C. Fotheringham and G. Bourikas re: storage of data, analysis of search software; discussion with S. Fyfe re: discussion with Justice and planned approach; various discussions with G. Bourikas re: taxes, gantt chart, data transfer status; execute CRA waiver.
Brearton, Nick	02/07/2018	835.00	1.3	1,085.50	Review of C. Schildt queries on Data Transfer Implementation Listing; draft email response to C. Schildt Provide to BLG for comment; review of draft Consent Order re: Tax Appeal; subsequent discussion with Sal re: need to amend appeal; email to BLG approving consent; review of BLG's comments on draft email to C. Schildt and coordinate issuance of email; discussion with S. Dedic re: maturity profile of investments.
Brearton, Nick	02/08/2018	835.00	0.5	417.50	Review of draft letter to GIA re: releasing Recall Records; review of GIA email re: excluded physical records and issue with some exclusions; discussion with G. Bourikas re: responding to same.
Brearton, Nick	02/12/2018	835.00	1.4	1,169.00	Discussion with G. Bourikas re: status of file including tax, records, cash balances, invoice; discussion with G. Bourikas and C. Walker re: workplan priorities, software selection; discussion with G. Bourikas re: software selection; review of draft email to GIA re: Recall Records update; draft email to GIA re: C. Schildt's query on RecordXPress documents; review of cash balance analysis and discussion with S. Dedic on same.
Brearton, Nick	02/14/2018	835.00	0.3	250.50	Review of draft forensic workplan.
Brearton, Nick	02/16/2018	835.00	0.9	751.50	Discussion with A. MacFarlane re: GIA call, tax status; call with BLG, EY and G. Bourikas re: tax status call; filing.
Brearton, Nick	02/20/2018	835.00	0.6	501.00	Discussion with G. Bourikas re: data transfer status; subsequent review of Global One letter and sign same; various emails to/from K. McElcheran re: meeting; review of RBC statements and arrange to distribute same.
Brearton, Nick	02/21/2018	835.00	0.7	584.50	Review of data transfer summary chart.
Brearton, Nick	02/22/2018	835.00	3.0	2,505.00	Review of draft slide presentation prepared by BLG re: upcoming meeting with Justice, including reference to underlying materials; discussion with G. Bourikas re: his comments on slide deck; attend at EY for a meeting with S. Fyfe, D. Foo, R. Westwood, R. Taylor, and G. Bourikas to review draft slide deck for Justice meeting.
Brearton, Nick	02/23/2018	835.00	0.8	668.00	Review of status of HST info and billing transition.
Brearton, Nick	02/24/2018	835.00	0.2	167.00	Review and revise Data Software letter.
Brearton, Nick	02/28/2018	835.00	1.1	918.50	Review of EY revised tax deck for upcoming meeting with Justice; review and respond to various emails re: BLG comments on revised tax deck.
Total for Brearton, Nick			**18.8**	**15,698.00**	

Maple Financial Liquidation
February 1 to February 28, 2018

Bourikas, George	02/01/2018	650.00	6.0	3,900.00	Prepare letter to GIA re: transfer of Requested Records and Laserfiche Data; internal consultation with N. Brearton; prepare detailed listings of same to be transferred to GIA; prepare detailed process workflow document outlining all steps required to complete duties pursuant to the Order.
Bourikas, George	02/02/2018	650.00	4.0	2,600.00	Call with GIA, MSCL and Forensics re: procedures performed to identify and remove personal information from the data to be provided to the GIA; call with EY and BLG re: update on CRA tax settlement; execute data transfers of Laserfiche data and requested physical records to the GIA; Discussions with N. Brearton regarding various matters.
Bourikas, George	02/05/2018	650.00	7.0	4,550.00	Various discussion with N. Brearton; prepare letter to Iron Mountain to have the Liquidator's document storage contract assigned to the GIA to allow access to the Toronto Branch physical records; prepare detailed list of physical records that will be transferred to the GIA.
Bourikas, George	02/06/2018	650.00	6.0	3,900.00	Call with GIA, L. Lai re: process undertaken to remove and segregate personal information from the GIA data set; Various discussions with N. Brearton; call with N. Brearton and Forensics re: identification of Global One MBTOR data, software to be used for application of search terms.
Bourikas, George	02/07/2018	650.00	1.5	975.00	Finalize letter to Iron Mountain re: assignment of storage account to the GIA; prepare letter to GIA re: transfer of Recall Records.
Bourikas, George	02/08/2018	650.00	4.5	2,925.00	Detailed review of Recall Records listings to be provided to the GIA; prepare response to the GIA re: Recall Records based on discussion with N. Brearton; prepare response letter to Wagner Sidlofsky re: Giovanni Marsili documents and discussion with S. Dedic.
Bourikas, George	02/09/2018	650.00	0.5	325.00	Various correspondence re: Quebec related contents of MBTOR mortgage pools.
Bourikas, George	02/12/2018	650.00	6.0	3,900.00	Discussion with N. Brearton re: status of file and software selection; discussion of cash holdings with S. Dedic; call with L. Lai, S. Fyfe re: Quebec mortgages, other details of MBTOR mortgage portfolio; finalize and issue letter re: Giovanni documents; correspondence with CRA re: authorized representative; meet with CRA; discussion with C. Walker.
Bourikas, George	02/15/2018	650.00	1.5	975.00	Prepare letter to CRA re: authorized representative of Maple Bank; call with S. Fyfe re: meeting with counsel to Department of Justice.
Bourikas, George	02/16/2018	650.00	0.5	325.00	Call with BLG, EY and N. Brearton re: tax status
Bourikas, George	02/20/2018	650.00	1.0	650.00	Finalize and issue letter to GIA releasing Global One Records; Discussion with N. Brearton re: same; finalize and send letter to GIA re: assignment of Recall contract to the GIA.
Bourikas, George	02/22/2018	650.00	3.0	1,950.00	Review of presentation for meeting with Justice re: tax settlement, discussion with N. Brearton re: same, meet with N. Brearton, EY, BLG re: review of presentation.
Total for Bourikas, George			**41.5**	**26,975.00**	
Walker, Chris	02/01/2018	650.00	1.5	975.00	Conference call with Maple Bank Germany and C. Schildt re Global One data; internal consultation with N. Brearton re: Search methodology.
Walker, Chris	02/02/2018	650.00	1.5	975.00	Conference call with Maple Bank Germany and C. Schildt re Global One data; internal consultation with N. Brearton re: Search methodology.
Walker, Chris	02/05/2018	650.00	0.5	325.00	Conference call with K. Campbell (MSCL) re: Global One data export; internal consultation with C. Fotheringham re: Global One data export.
Walker, Chris	02/06/2018	650.00	2.5	1,625.00	Conference call with Maple Bank (Germany) and the GIA re: segregation of personal information from SunGuard data; internal consultation re: Segregation of personal information; drafting workplan.
Walker, Chris	02/07/2018	650.00	1.5	975.00	Drafting workplan associated with identification and segregation of personal information.
Walker, Chris	02/08/2018	650.00	0.5	325.00	Drafting of workplan associated with identification and segregation of personal information.
Walker, Chris	02/09/2018	650.00	1.0	650.00	Internal consultation with C. Fotheringham re: workplan associated with identification and segregation of personal information; drafting workplan associated with identification and segregation of personal information and search paramaters.
Walker, Chris	02/12/2018	650.00	0.5	325.00	Internal consultation with N. Brearton and G. Bourikas re: Data segregation workplan and associated methodology.
Total for Walker, Chris			**9.5**	**6,175.00**	
Fotheringham, Corey	02/05/2018	835.00	0.5	417.50	Working with C. Walker on search parameters and methodology moving forward - various calls etc.
Fotheringham, Corey	02/09/2018	835.00	1.0	835.00	Working with C. Walker on search parameters and methodology moving forward - various calls etc.
Total for Fotheringham, Corey			**1.5**	**1,252.50**	

Maple Financial Liquidation
February 1 to February 28, 2018

Dedic, Sven	02/02/2018	500.00	1.5	750.00	Filing of Second Supplement to 13th Court Report; discussion with N. Brearton re: procedures for physical record storage and file review for Data Transfer Order.
Dedic, Sven	02/06/2018	500.00	1.7	850.00	Request soft copy of all bank statements and transactions for 2016 for purposes of FS preparation; preparation of outstanding professional fee invoices for Maple.
Dedic, Sven	02/07/2018	500.00	2.5	1,250.00	Discussion with J. Grant re: upcoming maturity profile for current funds in RBC DS account; discussion with N. Brearton re: same; call with J. Grant to relay the expected necessary timing of funds; deciding investment options for funds.
Dedic, Sven	02/08/2018	500.00	1.7	850.00	Review of outstanding payment of Financial Times invoice for ad insertion on Dec.8, 2017; resolving payment of said invoice; drafting of letter re: creditor inquiry to return all files related to estate of individual; discussion with G. Bourikas re: same.
Dedic, Sven	02/12/2018	500.00	4.3	2,150.00	Review of cash position as at Jan.31, 2018 following discussion with G. Bourikas; preparing cash position summary at month end and reconcile bank statements including a discussion with N. Brearton on same; discussion with C. Tsaconakos re: latest market value of securities.
Dedic, Sven	02/13/2018	500.00	0.3	150.00	Follow up with BMO re: soft copy of bank statements.
Dedic, Sven	02/21/2018	500.00	0.3	150.00	Discussion with L. Lai re: outstanding EHT return and notice of assessment received.
Dedic, Sven	02/26/2018	500.00	1.7	850.00	Attend call with C. Walker and N. Brearton re: functionality within SQL databases and their searchability; review of proposed wording for letter to GIA re: issue; review of email from Merrill for payment due.
Total for Dedic, Sven			**14.0**	**7,000.00**	
Jahja, Nerina	02/07/2018	350.00	1.0	350.00	Help with review/preparation of professional service invoice.
Jahja, Nerina	02/08/2018	350.00	1.5	525.00	Help with review/preparation of professional service invoice.
Total for Jahja, Nerina			**2.5**	**875.00**	
Fennema, Nate	02/05/2018	350.00	1.2	420.00	Review and edit email communication to be sent to external third parties; revise and print document listing including all documents to be sent to GIA and all documents to be withheld from the GIA for personal or intercompany reasons.
Total for Fennema, Nate			**1.2**	**420.00**	
Burstein, Zack	02/08/2018	350.00	3.8	1,330.00	Detailed review of Recall Records listings to be provided to the GIA; reviewing documents in select boxes to ensure the correct information was withheld and/or provided; updated the excel spreadsheet.
Total for Burstein, Zack			**3.8**	**1,330.00**	
Rzhevsky, Asya	02/01/2018	205.00	0.9	184.50	Dividend payments reconciliation.
Rzhevsky, Asya	02/05/2018	205.00	0.3	61.50	Prepare bank reconciliations.
Rzhevsky, Asya	02/06/2018	205.00	0.3	61.50	Prepare payment to 2569796 Ontario.
Rzhevsky, Asya	02/13/2018	205.00	0.3	61.50	Prepare payment to McMillan.
Rzhevsky, Asya	02/21/2018	205.00	0.3	61.50	Prepare payment to Merrill Corporation Canada.
Total for Rzhevsky, Asya			**2.1**	**430.50**	
	Total		**94.9**	**60,156.00**	

WIP Additional Expense Details 2000496507 - Maple Financial Court Liquidation

Currency of Report run is CAD

Current Phase #	Phase Desc	Expense Source	Emp Rank	Employee #	Employee Name	Document Date(Incur Date)	Posting Date	Expense Type
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					02/02/2018	
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					02/02/2018	
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					02/02/2018	
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					02/02/2018	

Expense Location	Expense Desc	Expense Comments	COPA Doc #	Expense Business Purpose	Total Expenses
	Account 2018 01		1016393153		2,300.00
	Account 2018 01		1016393170		600.00
	Hosting 2018 01		1016393154		761.07
	Hosting 2018 01		1016393171		401.50
				Total	**4,062.57**

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

August 10, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002165619
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of March 1 to March 31, 2018, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	19,433.00 CAD
Disbursements		8,152.82
	$	**27,585.82** CAD
HST		3,586.16
Amount Due	$	**31,171.98** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002165619 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 31,171.98 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary
For the period March 1 to 31, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	9.4	8,612.50
George Bourikas	Sr. Manager	650	7.5	4,875.00
Sven Dedic	Manager	500	5.0	2,500.00
Nate Fenema	Senior Consultant	350	9.2	3,220.00
Asya Rzhevsky	Technician	200	1.1	225.50
Total			**32.2**	**19,433.00**

Expense Summary
For the period March 1 to 31, 2018

Type	Amount ($)
Transportation	$ 27.68
Datasite/Processing	$ 8,125.14
Total	**$ 8,152.82**

Maple Financial Liquidation
March 1 to March 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	03/01/2018	835.00	1.4	1,169.00	Prep for call on tax appeal meeting with Justice, including review of BLG's revised presentation; Conference call with BLG and EY re: tax appeal meeting.
Brearton, Nick	03/05/2018	835.00	1.2	1,728.00	Discussion with G. Bourikas re: status of document transfer to GIA, return of records to Recall, cash balances, tax meeting.
Brearton, Nick	03/12/2018	835.00	0.3	288.00	Discussions with G. Bourikas re: dealing with Recall physical records, emails to C. Schidlt on outstanding acknowledgements.
Brearton, Nick	03/13/2018	835.00	0.3	250.50	Discussion with G. Bourikas re: coordinating pre-Justice meeting; various emails and calls with Doris re: EY participants.
Brearton, Nick	03/14/2018	835.00	3.2	2,672.00	Prep for meeting with Justice; attend at BLG's offices with G. Bourikas to i) have an initial discussion with BLG, EY and KPMG, and ii) thereafter meet with Justice and CRA including EY, BLG and G. Bourikas; subsequent discussion with BLG and EY re: next steps; filing of meeting materials.
Brearton, Nick	03/21/2018	835.00	0.2	167.00	Review of Wilkie invoice and email A. MacFarlane re: same.
Brearton, Nick	03/27/2018	835.00	2.0	1,670.00	Review of S. Fyfe's draft letter to Justice; review of EY analysis on CGAAP and IFRA; review of L. Lai's email on MBS; conference call with BLG, EY and G. Bourikas re: draft letter to Justice and comments on same.
Brearton, Nick	03/28/2018	835.00	0.8	668.00	Review of L. Lai's email re: MBS ownership in response to CRA query; review of S. Fyfe's email re: accounting extract on GAAP and IFRS.
Total for Brearton, Nick			**9.4**	**8,612.50**	
Bourikas, George	03/05/2018	650.00	0.5	325.00	Meet with N. Brearton re: update on various tax and GIA data transfer matters;
Bourikas, George	03/12/2018	650.00	0.5	325.00	Discussion with N. Brearton; prepare email to GIA requesting confirmation of receipt of records transferred in respect to Data Transfer Order.
Bourikas, George	03/14/2018	650.00	3.5	2,275.00	Meeting with N. Brearton, EY, and BLG re: upcoming meeting with Justice; Meeting with CRA, Justice , BLG, EY and N. Brearton re: tax appeal; gather all CRA correspondence related to tax appeal and provide to R. Bhandari (CRA contact); meet with L. Lai, D. Scharr and S. Dedic re: EHT, ADP account authorization.
Bourikas, George	03/15/2018	650.00	0.5	325.00	Update Data Transfer Order tracker.
Bourikas, George	03/19/2018	650.00	0.5	325.00	Prepare status update re: CRA tax appeal to GIA.
Bourikas, George	03/20/2018	650.00	1.0	650.00	Continue preparation of draft writing for status update re: CRA tax appeal to GIA.
Bourikas, George	03/27/2018	650.00	1.0	650.00	Conference call with BLG, EY and N. Brearton re: draft Justice letter and comments on same.
Total for Bourikas, George			**7.5**	**4,875.00**	
Dedic, Sven	03/08/2018	500.00	0.5	250.00	Call with J. Grant of RBC DS re: expiry of investment maturities and go forward plan.
Dedic, Sven	03/12/2018	500.00	1.5	750.00	Correspondence/ call with L. Lai re: EHT returns outstanding and HST/payroll matters; review of MSCL invoice for work done by K. Campbell; arranging for payment.
Dedic, Sven	03/13/2018	500.00	1.0	500.00	Discussion with J. Grant re: investment of further USD $3.5M in various investment vehicles; discussion re: plan and expected maturities.
Dedic, Sven	03/15/2018	500.00	2.0	1,000.00	Meeting with L. Lai, D. Schnarr and G. Bourikas re: outstanding items re: payroll tax, EHT, other; call with ADP to transfer ownership of account to KPMG; draft of letter.
Total for Dedic, Sven			**5.0**	**2,500.00**	

Maple Financial Liquidation					
March 1 to March 31, 2018					
Fennema, Nate	03/09/2018	350.00	1.1	385.00	Sort boxes by type (Personal or Comingled); physically sort boxes and review comingled items.
Fennema, Nate	03/12/2018	350.00	1.1	385.00	Discuss Maple Bank information sorting; begin physically examining boxes and sorting documents.
Fennema, Nate	03/14/2018	350.00	2.1	735.00	Revise document listing to facilitate document sorting; sort documents in comingled boxes.
Fennema, Nate	03/15/2018	350.00	2.7	945.00	Sort through all comingled box details and ensure only clean documents are to be provided to the GIA; coordinate with A. Hung regarding box storage and maintenance.
Fennema, Nate	03/16/2018	350.00	1.8	630.00	Discuss potential process to deliver boxes to GIA; finalize boxes to be sent to GIA and process for retaining personal items on file.
Fennema, Nate	03/19/2018	350.00	0.4	140.00	Coordinate new account setup with Iron Mountain.
Total for Fennema, Nate			**9.2**	**3,220.00**	
Rzhevsky, Asya	03/06/2018	205.00	0.3	61.50	Prepare payment to Iron Mountain.
Rzhevsky, Asya	03/12/2018	205.00	0.2	41.00	Prepare February 2018 bank reconciliations.
Rzhevsky, Asya	03/13/2018	205.00	0.3	61.50	Prepare payment to MSCL.
Rzhevsky, Asya	03/20/2018	205.00	0.3	61.50	Prepare payment to 2569796 Ontario Inc.
Total for Rzhevsky, Asya			**1.1**	**225.50**	
	Total		**32.20**	**19,433.00**	

WIP Additional Expense Details 2000496507 - Maple Financial Court Liquidation

Oct 2012 to May 2018 (Report Run: May 10, 2018 2:53 PM GMT-04:00)

Currency of Report run is CAD

Current Phase #	Phase Desc	Expense Source	Emp Rank	Employee #	Employee Name	Document Date(Incur Date)	Posting Date	Expense Type	Expense Location
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					03/08/2018		
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					03/08/2018		
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					03/08/2018		
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					03/08/2018		
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					04/13/2018		
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					04/13/2018		
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					04/13/2018		
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					04/13/2018		
000010	DA-RS Insolvency-Corporate-Schemes	Emp. Out-of-Pocket	Partner	14208	Brearton, Nick	02/20/2018	03/15/2018	Taxi	Toronto, ON
000010	DA-RS Insolvency-Corporate-Schemes	Emp. Out-of-Pocket	Partner	14208	Brearton, Nick	02/26/2018	03/15/2018	Taxi	Toronto, ON

Expense Desc	COPA Doc #	Total Expenses
Account 2018 02	1016949748	2,300.00
Account 2018 02	1016949765	600.00
Hosting 2018 02	1016949749	761.07
Hosting 2018 02	1016949766	401.50
Account 2018 03	1017507228	2,300.00
Account 2018 03	1017507245	600.00
Hosting 2018 03	1017507229	761.07
Hosting 2018 03	1017507246	401.50
	1017073358	13.39
	1017073359	14.29
		8,152.82

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October 25, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002257256
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of April 1 to April 30, 2018, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	19,943.00 CAD
	$	**19,943.00** CAD
HST		2,592.59
Amount Due	$	**22,535.59** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002257256 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 22,535.59 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary - Maple Bank Phase 1
For the period April 1 to 30, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	10.00	8,350.00
George Bourikas	Sr. Manager	650	3.55	2,307.50
Sven Dedic	Manager	500	17.30	8,650.00
Asya Rzhevsky	Technician	205	3.10	635.50
Total			**33.95**	**19,943.00**

Maple Financial Liquidation
April 1 to April 30, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std Price	Time Narrative
Brearton, Nick	04/02/2018	835.00	0.3	250.50	Revise email and financial analysis on MBS inventory re: follow up letter to Justice and issue to BLG.
Brearton, Nick	04/03/2018	835.00	2.7	2,254.50	Discussion with S. Fyfe re: MBS inventory held by MBTOR, CMHC Form 2830; numerous emails to/from L. Lai re: CMHC Form 2830 and related tax inquiries; review of updated tax letter to Justice drafted by S. Fyfe including review of National Banking Law Review extract re: NHA MBS & IFRS revisions; Update financial analysis on MBS Inventory for BLG; review of CRA letter dated October 17, 2014 re: tax position.
Brearton, Nick	04/04/2018	835.00	1.1	918.50	Review of Maple Securities UK administration reporting letter; call with S. Fyfe re: redraft of letter to Justice; email to L. Lai re: MBS subscriber details.
Brearton, Nick	04/05/2018	835.00	0.7	584.50	Review of latest iteration of letter to Justice; subsequent discussion with S. Fyfe. re: comments on draft.
Brearton, Nick	04/06/2018	835.00	0.3	250.50	Review of CRA's 2011 Notice of Determination; circulate same to EY & BLG
Brearton, Nick	04/09/2018	835.00	1.5	1,252.50	Discussion with D. Foo re: CRA's 2011 Notice of Determination; discussion with G. Bourikas re: update on taxes, GIA request on Canadian record retention; call with EY and BLG re: letter to Justice, filing Notice of Objection re: 2011 Notice of Determination; subsequent discussion with G. Bourikas re: EY and BLG call outcome; discussion with S. Fyfe re: Notice of Objection re: 2011
Brearton, Nick	04/11/2018	835.00	0.2	167.00	Review of latest changes to Justice letter and email to BLG approving issuance.
Brearton, Nick	04/12/2018	835.00	0.2	167.00	Internal filing of tax materials.
Brearton, Nick	04/17/2018	835.00	0.3	250.50	Review of draft Amended Notice of Appeal and cover letter to Justice enclosing same.
Brearton, Nick	04/20/2018	835.00	0.2	167.00	Review of CRA Notices of Reassessments for 2015, February 2016, November 2016 and 2017.
Brearton, Nick	04/23/2018	835.00	0.3	250.50	Discussions with G. Bourikas re: tax meeting, GIA meeting request and outstanding BLG payments.
Brearton, Nick	04/25/2018	835.00	0.6	501.00	Review of GIA info request associated with impending meeting with the GIA; discussion with G. Bourikas re: responding to GIA info request.
Brearton, Nick	04/26/2018	835.00	1.6	1,336.00	Attend EY's offices with G. Bourikas to meet with EY and BLG regarding Tax Reassessment notices received for Y/E 2015, 8 February 2016 and November 2016 , information to be provided to the GIA.
Total for Brearton, Nick			**10.0**	**8,350.00**	
Bourikas, George	04/09/2018	650.00	0.8	487.50	Call with EY, BLG re: letter to Arnold Bornstein (Justice) in regards to tax appeal follow-up questions; discussion with N. Brearton re: update on taxes and S. Dedic on HST return.
Bourikas, George	04/19/2018	650.00	0.5	325.00	Review of CRA notice of reassessments for multiple tax years.
Bourikas, George	04/23/2018	650.00	0.3	195.00	Discussions with N. Brearton re: tax meeting, GIA meeting request, outstanding BLG payments.
Bourikas, George	04/26/2018	650.00	2.0	1,300.00	Meet with BLG, EY and N. Brearton re: CRA tax appeal matters; discuss reporting to be prepared for and presented to the GIA.
Total for Bourikas, George			**3.6**	**2,307.50**	

Maple Financial Liquidation
April 1 to April 30, 2018

Dedic, Sven	04/05/2018	500.00	0.5	250.00	Review of invoices from FT for ad placement; arranging for payment.
Dedic, Sven	04/09/2018	500.00	0.7	350.00	Discussion with G. Bourikas re: outstanding HST return and CitiGroup cash; discussion with Citigroup contact to transfer cash from accounts.
Dedic, Sven	04/16/2018	500.00	1.0	500.00	Reconciliation of bank accounts up to date of Apr.9 2018; categorizing transactions.
Dedic, Sven	04/20/2018	500.00	2.3	1,150.00	Review of all employee T4's re: to claim/settlements following inquiries from a few employees; discussion with employees re: T4 discrepancies; analysis of T4 calculation
Dedic, Sven	04/23/2018	500.00	1.0	500.00	Discussion with former employee of Maple re: outstanding T4; searching for applicable T4 and re-sending of documents.
Dedic, Sven	04/25/2018	500.00	2.0	1,000.00	Review of email from L. Lai re: additional employment income and related T4 to be prepared by KPMG; review of supporting documentation re: additional employment income; discussion with A. Rzhevsky re: same.
Dedic, Sven	04/27/2018	500.00	3.3	1,650.00	Review of email from GIA re: document requests for upcoming meeting on May.7/8 2018; review of specific documents; preparation of schedule templates to be presented to GIA prior to meeting; preparing estimation and cost forecast of professional fees to estate to make up basis of reserve figures.
Dedic, Sven	04/30/2018	500.00	6.5	3,250.00	Review of supporting documentation of bonus and salary for 2017 taxation year for preparation of T4 for L. Lai; filing of T4; discussion with L. Lai re: same; preparation of Cash Position schedule for upcoming GIA meeting; preparation of R&D up to Apr.30 2018 for Cash Position schedule including liquid securities; calculation of Reserve number with respect to future estate costs and claim amounts to CRA; future estimated reserve for claims; post filing tax liability numbers; drafting all calculatins into schedules for GIA.
Total For Dedic, Sven			**17.3**	**8,650.00**	
Rzhevsky, Asya	04/03/2018	205.00	0.5	102.50	Prepare and mail cheque to Iron Mountain; prepare March 2018 bank reconciliations.
Rzhevsky, Asya	04/04/2018	205.00	0.3	61.50	Prepare and mail cheque to Weymouth Inc.
Rzhevsky, Asya	04/06/2018	205.00	0.4	82.00	Prepare wire payment.
Rzhevsky, Asya	04/11/2018	205.00	0.5	102.50	Prepare payments to Ernst & Young and EY Law.
Rzhevsky, Asya	04/13/2018	205.00	0.3	61.50	Prepare and mail cheque to L. Lai.
Rzhevsky, Asya	04/19/2018	205.00	0.3	61.50	Prepare payment to Iron Mountain.
Rzhevsky, Asya	04/19/2018	205.00	0.3	61.50	Prepare payment to Weymouth.
Rzhevsky, Asya	04/30/2018	205.00	0.5	102.50	Prepare payroll deductions summaries and T4 for Linda Lai.
Total for Rzhevsky, Asya			**3.1**	**635.50**	
	Total		**34.0**	**19,943.00**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

October 25, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002257258
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of May 1 to May 31, 2018, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	61,940.50 CAD
Disbursements		4,062.57
	$	**66,003.07** CAD
HST		8,580.40
Amount Due	$	**74,583.47** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002257258 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 74,583.47 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary - Maple Bank Phase 1
For the period May 1 to 31, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	27.1	22,628.50
George Bourikas	Sr. Manager	650	14.0	9,067.50
Sven Dedic	Manager	500	59.3	29,650.00
Asya Rzhevsky	Technician	205	2.9	594.50
Total			**103.3**	**61,940.50**

Expense Summary
For the period May 1 to 31, 2018

Type	Amount ($)
Datasite Processing[1]	$ 4,062.57
Total	**$ 4,062.57**

(1) Expenses of software used to store all Estate data records.

Maple Financial Liquidation
May 1 to May 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	05/01/2018	835.00	3.3	2,755.50	Review of CRA Claim Update slides prepared for upcoming GIA meeting; conference call with BLG, EY and G. Bourikas regarding tax slide changes; discussion with G. Bourikas re: tax slide change; review of final slides and message to S. Dedic; discussion with S. Dedic re: reserve calculation, admin fee and cost estimate and fee accrued all being required for GIA meeting; review of S. Fyfe's comments on revised tax slides for GIA; filing of emails.
Brearton, Nick	05/02/2018	835.00	0.7	584.50	Conference call with BLG re: GIA tax update, quantum of future fees, conversion of Canadian funds into Euros; discussions with G. Bourikas re: status of response to GIA on data transfer and estate closure steps, reserve estimates.
Brearton, Nick	05/03/2018	835.00	0.5	417.50	Discussions with S. Dedic re: financial slides for the GIA; preparation of email to GIA re: timetable while in Toronto.
Brearton, Nick	05/04/2018	835.00	0.3	250.50	Discussion with S. Dedic re: reserve and various other schedules to be provided to GIA.
Brearton, Nick	05/05/2018	835.00	0.7	584.50	Review of proposed agenda for May 7th meeting received from C. Schildt of the GIA; review of BLG's email on their discussion with P. Hamilton of Stikeman re: his various questions on the results from application of search term to Non-Database; email to G. Bourikas re: certain questions raised by P. Hamilton
Brearton, Nick	05/07/2018	835.00	5.8	4,843.00	Prep for meeting with GIA; discussion with G. Bourikas re: current status of data transfer; attend at BLG's offices to discuss data transfer requests of C. Schildt, reserve release and distributions to GIA; attend at Stikeman offices with BLG, G. Bourikas and S. Dedic to meet with GIA and Stikeman re: data transfer, reserves, steps to wind up estate; subsequent attendance at Stikeman offices with BLG, Stikeman, EY, GIA and G. Bourikas re: CRA tax appeal; discussions with G. Bourikas and S. Dedic on GIA requests.
Brearton, Nick	05/08/2018	835.00	0.4	334.00	Discussion with S. Dedic re: deliverables to GIA arising from May 7 meeting with the GIA
Brearton, Nick	05/13/2018	835.00	0.7	584.50	Review draft 2011 Notice of Objection prepared by EY.
Brearton, Nick	05/14/2018	835.00	1.0	835.00	Review of EY's revisions to draft 2011 Notice of Objection and subsequent review of BLG's comments on same; discussion with G. Bourikas re: engaging CRA in a discussion as to quantum of claim and required reserve; subsequent review of email from G. Bourikas to CRA and CRA's subsequent response; filing.
Brearton, Nick	05/15/2018	835.00	1.2	1,002.00	Review of To Do list re: GIA meeting on May 7, 2018 and subsequent discussion with S. Dedic re: revisions to same; preparation of Potential Tax Outcomes analysis (the "Tax Bridge") for GIA.
Brearton, Nick	05/16/2018	835.00	0.7	584.50	Discuss with D. Foo of EY re: CRA tax assessment/reassessment and the Tax Bridge schedule.
Brearton, Nick	05/17/2018	835.00	1.9	1,586.50	Update of Tax Bridge schedule to reflect discussion with D. Foo; revise email to CRA so scenario balances reflect EY's tax schedules; preparation of Notice of Assessment/Reassessment Schedule for CRA email; draft accompany email to EY, BLG re: CRA email and the Tax Bridge schedule; discussion with S. Fyfe of BLG re: Notice of Objection for 2011, CRA strategy, info for GIA.
Brearton, Nick	05/18/2018	835.00	1.7	1,419.50	Prepare for call with EY; conference call with EY (D. Foo) and G. Bourikas re: EY's Potential Tax Outcome schedules and Branch Tax.
Brearton, Nick	05/21/2018	835.00	0.8	668.00	Review of EY email on changes to Notice of Objection for 2011, and subsequent review of changes; various emails to/from EY on changes
Brearton, Nick	05/22/2018	835.00	3.1	2,588.50	Various discussion with D. Foo and S. Fyfe of BLG re: status of review of Notice of Objection for 2011; various emails re: conference call to progress tax issues; Discussion with S. Dedic re: GIA info request regarding MFGI contractual relationship; conference call with EY and BLG re: CRA email and EY's Potential Tax Outcomes schedules, and comments on same; discuss with D. Foo and R. Westwood of EY re: Tax loss if win full appeal; sign Notice of Objection for 2011; revise CRA email to accompany Potential Tax Outcome schedules for comments received and new ask of CRA on Branch Tax.
Brearton, Nick	05/23/2018	835.00	1.7	1,419.50	Review EY revised Potential Tax Outcome schedules using a partial Branch tax liability; review and update CRA email to accompany Potential Tax Outcome schedules; review email from S. Fyfe re: strategy for approaching CRA and respond to same; circulate revised CRA email to accompany Potential Tax Outcome schedules to EY and BLG for comment; discussion with A. MacFarlane re: status of tax discussion with CRA; review of EY's suggested changes to CRA email; various emails to/from EY re: CRA email; Discussion with S. Dedic re: open relationship schedule for GIA.
Brearton, Nick	05/24/2018	835.00	0.3	250.50	Email to EY re; issues with schedules provided for CRA email.

Maple Financial Liquidation
May 1 to May 31, 2018

Brearton, Nick	05/25/2018	835.00	1.9	1,586.50	Discussion with D. Foo re: info request for CRA email; discussion with G. Bourikas re: update on tax email, obtaining response from P. Hamilton, data transfer, GIA info request from last meeting, MFGI relationships; review of Open Claims/Relationship Summary for GIA and revise same; draft email to GIA re: tax update and issue same.
Brearton, Nick	05/28/2018	835.00	0.1	83.50	Review of GIA email re: CDS invoice; discussions with S. Dedic re: payment of same.
Brearton, Nick	05/30/2018	835.00	0.3	250.50	Review and respond to K. Campbell's query regarding P. Udale pst file and request to release same to Maple GmbH
Total for Brearton, Nick			**27.1**	**22,628.50**	
Bourikas, George	05/01/2018	650.00	2.5	1,625.00	Call with D. Foo re: CRA tax appeal reconciliation; call with N. Brearton, S. Fyfe, D. Foo re: GIA update report on CRA tax appeal; process revisions to same, including discussion with N. Brearton on changes, and circulate to the GIA.
Bourikas, George	05/02/2018	650.00	4.0	2,600.00	Prepare and finalize discussion documents re: data transfer order and wind-up plan in advance of meeting with the GIA; various discussions with N. Brearton re: documents for the GIA; prepare draft of letter re: Stikemans follow-up queries on Initial Hit Report.
Bourikas, George	05/07/2018	650.00	5.5	3,575.00	Meeting with the GIA re: Data Transfer Order, release of reserves, tax update, etc.; pre-meeting with BLG re: same; review, post meeting, of GIA requests and preparation of draft 'To Do List'; discussion with N. Brearton re: same.
Bourikas, George	05/14/2018	650.00	0.2	130.00	Discussion with N. Brearton re: engaging CRA in a discussion as to quantum of claim and required reserve; Subsequent email to CRA.
Bourikas, George	05/18/2018	650.00	1.3	812.50	Call with D. Foo, R. Westwood, N. Brearton re: potential CRA tax outcomes.
Bourikas, George	05/25/2018	650.00	0.5	325.00	Update meeting with N. Brearton re: various issues; Subsequent discussion with S. Dedic on schedule for GIA.
Total for Bourikas, George			**14.0**	**9,067.50**	
Dedic, Sven	05/03/2018	500.00	0.5	250.00	Discussion with N. Brearton re: materials to be prepared for upcoming GIA meeting.
Dedic, Sven	05/03/2018	500.00	7.5	3,750.00	Review of professional fees paid to date in order to perform summary table for GIA meeting upcoming; review of billings for Nov., Dec., Jan to ensure proper accruals; review of BLG (counsel) fees paid to date and the accrual to provide for the summary table for GIA; preparation of estimated reserve schedule and estimated surplus table for upcoming meeting with GIA; discussion with N. Brearton re: same; email A. MacFarlane re: inquiry on general reserve expiration and conditions precedent to lowering the reserve figure for the Future Potential Claims and Principal Officers Legal Fee Reserve; discussion with N. Brearton re: same.
Dedic, Sven	05/04/2018	500.00	6.5	3,250.00	Prepare a schedule of Cash Position and Reconciliation from Oct.31 2017 to Apr. 30 2018 for upcoming GIA meeting; discussion with N. Brearton re: same; discussion with RBC DS to get up to date valuation figures for securities held; draft of Reserve schedule for GIA meeting including reserve for tax claim (CRA), future principal officers claim reserve, general reserve and language surrounding the expiry of reserve on March 31, 2018.
Dedic, Sven	05/07/2018	500.00	6.0	3,000.00	Discussion with J. Grant of RBC re: maturity of T-Bill; preparation of timeline for funds required for the maturing securities; meeting with GIA (10 am - 2 pm); discussion following meeting on go-forward tasks/schedules that GIA requested of the Liquidator.
Dedic, Sven	05/08/2018	500.00	5.0	2,500.00	Review of cash position and security maturity dates for potential GIA distribution/conversion following meeting with GIA; calculation of revised estimated surplus to be distributed to GIA; prepare list of all deliverables requested by the GIA (Open vs. resolved relationships; projected fees, MFGI contractual relationship inquiry); discussion with N. Brearton re: same; phone call with L. Lai to discuss MFGI contractual relationships and the items needed for Liquidator review.
Dedic, Sven	05/09/2018	500.00	4.0	2,000.00	Review of revised non-confidential search report for update to be provided on deliverables list requested by GIA on meeting May. 7;preparation of resolved relationships table for GIA request including a summary of all receipts (asset resolutions) and disbursements (suppliers).
Dedic, Sven	05/15/2018	500.00	5.0	2,500.00	Discussion with N. Brearton re: MFGI contractual relationships request from the GIA; review of the Objection letter for 2011 taxation year from EY to review relationships with MFGI and MBTOR; phone call with D. Foo re: same; review Merrill invoice and submit for payment.
Dedic, Sven	05/16/2018	500.00	6.0	3,000.00	Discussion with L. Lai re: deliverables for MFGI contractual relationships; review of following items provided by L. Lai re: GIA request including i) ISDA master agreement with MFGI surrounding reverse repo transactions ii) schedule of all MBTOR-MFGI transactions from 2006-2016; preparation of summary of relationships for schedule to be sent to GIA.

Maple Financial Liquidation
May 1 to May 31, 2018

Dedic, Sven	05/17/2018	500.00	4.5	2,250.00	Preparation of resolved relationships table requested by GIA including a claims summary that traces each claim by individual claimant, vendor, non vendor, etc.; tracing claim payments to previously reported R&D tables and reconcile all claim and interest amounts.
Dedic, Sven	05/22/2018	500.00	2.5	1,250.00	Discussion with N. Brearton re: MFGI relationships and the need to consider the Data Transfer Process and sensitive information contained within analysis prepared by L. Lai; discussion with L. Lai re: source of MFGI financial information and sensitivity to source materials protected under Data Transfer process.
Dedic, Sven	05/23/2018	500.00	4.5	2,250.00	Discussion with J. Grant re: maturity of T-Bill and re-investment instructions; preparation of schedule of Open Relationships associated with tax, data, and other supplier's to be sent to GIA per Deliverables Schedule list sent on May.10; discussion with N. Brearton re: deliverables to be sent to GIA.
Dedic, Sven	05/25/2018	500.00	2.3	1,150.00	Preparation of Open Relationships schedule following discussion with N. Brearton and G. Bourikas; process changes/edits proposed by N. Brearton; send update and schedule to GIA.
Dedic, Sven	05/28/2018	500.00	3.5	1,750.00	Resolving inquiry with TMX-CDS clearing account following follow up from GIA; investigating T4 amendments received by mail for certain employees re: to claim pay out; review of claim pay out schedule and discussion of same with N. Brearton.
Dedic, Sven	05/29/2018	500.00	1.5	750.00	Preparation of receipts and disbursements schedule for GIA supporting schedules per May.10 letter.
Total for Dedic, Sven			**59.3**	**29,650.0**	
Rzhevsky, Asya	05/01/2018	205.00	1.6	328.00	Prepare cheques, update R&D, T4 and CRA notice reconciliation.
Rzhevsky, Asya	05/02/2018	205.00	0.4	82.00	Prepare cheques for disbursements.
Rzhevsky, Asya	05/14/2018	205.00	0.3	61.50	Prepare cheque for payment.
Rzhevsky, Asya	05/18/2018	205.00	0.6	123.00	Prepare cheques for disbursements.
Total for Rzhevsky, Asya			**2.9**	**594.50**	
	Total		**103.3**	**61,940.50**	

WIP Additional Expense Details 2000496507 - Maple Financial Court Liquidation

Currency of Report run is CAD

Current Phase #	Phase Desc	Expense Source	Emp Rank	Employee #	Employee Name	Document Date(Incur Date)	Posting Date	Expense Type	Expense Location
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					05/22/2018		
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					05/22/2018		
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					05/22/2018		
000010	DA-RS Insolvency-Corporate-Schemes	CD-Journal Entry/AP					05/22/2018		

Expense Desc	Expense Comments	COPA Doc #	Expense Business Purpose	Total Expenses
Account 2018 04		1018122469		2,300.00
Account 2018 04		1018122488		600.00
Hosting 2018 04		1018122470		761.07
Hosting 2018 04		1018122489		401.50
			Total	**4,062.57**

KPMG Inc.
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Toronto, ON M5H 2S5

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P.O. Box 4348, Station A
Toronto, ON M5W 7A6

October 25, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002257260
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of June 1 to June 30, 2018, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	46,002.50 CAD
	$	**46,002.50** CAD
HST		5,980.33
Amount Due	$	**51,982.83** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002257260 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 51,982.83 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary - Maple Bank Phase 1
For the period June 1 to 30, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	12.8	10,688.00
George Bourikas	Sr. Manager	650	9.2	5,980.00
Sven Dedic	Manager	500	58.3	29,150.00
Asya Rzhevsky	Technician	205	0.9	184.50
Total			**81.2**	**46,002.50**

Maple Financial Liquidation
June 1 to June 30, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	06/05/2018	835.00	0.30	250.50	Discussion with G Bourikas re: GIA meeting, CRA follow-up, GIA information requests.
Brearton, Nick	06/06/2018	835.00	0.50	417.50	Discussion with A. MacFarlane re: status of tax discussion, GIA info requests and issues with same, next Court report; review of draft email to GIA re: MBTOR/MFGI transactions and discussions with S. Dedic re: same; review of proposed realization and expense categories for GIA report and discussion with S. Dedic re: same.
Brearton, Nick	06/12/2018	835.00	0.50	417.50	Various discussions with S. Dedic re: Final Liquidator Report requested by the GIA and schedules associated with same.
Brearton, Nick	06/13/2018	835.00	0.30	250.50	Discussion with S. Dedic re: schedules for Final Liquidator Report requested by the GIA.
Brearton, Nick	06/15/2018	835.00	0.20	167.00	Discussion with S. Dedic re: email to GIA.
Brearton, Nick	06/18/2018	835.00	1.10	918.50	Discussion with G. Bourikas and S. Dedic re: GIA queries/info requests; review of S. Fyfe's email re: Justice request for an extension to file Reply and subsequent discussion with S. Fyfe re: same. Discussion with G. Bourikas re: follow-up with CRA. Discussion with A. MacFarlane and S. Dedic re: scheduled GIA meeting and information required for same.
Brearton, Nick	06/19/2018	835.00	0.90	751.50	Discussion with A. MacFarlane and S. Dedic re: response to GIA on MFGI transactions and Final Liquidator Report; Subsequent discussion with S. Dedic re: GIA email; review of email from S. Fyfe re: call with Justice, Scenario 4B; discussion with K. McElcheran re: status of Data Transfer and his potential role.
Brearton, Nick	06/20/2018	835.00	1.00	835.00	Call with S. Fyfe re: his call with Justice, settlement structure; review of draft emails to GIA re: info requests; subsequent discussion with S. Dedic re: comments on same; review of Closed relationship list.
Brearton, Nick	06/21/2018	835.00	0.80	668.00	Review of email from S. Fyfe re: discussion with R. Westwood on strategy with CRA. Discussion with G. Bourikas re: GIA query on CRA tax appeal.
Brearton, Nick	06/22/2018	835.00	0.70	584.50	Meet with G. Bourikas to discuss tax appeal and IO Spread valuations needed for same; Discussion with S. Dedic re: schedule for GIA.
Brearton, Nick	06/25/2018	835.00	1.30	1,085.50	Discussion with L. Lai and G. Bourikas re: IO Spread and analysis for fax purposes; draft response to MSUSA re: info query and forward to BLG for comment; review of letter from CRA re: 2011 tax year and circulate same to BLG and EY. Discussion with G. Bourikas re: GIA meeting; Discussion with S. Dedic re: schedules for GIA.
Brearton, Nick	06/26/2018	835.00	3.50	2,922.50	Review of agenda sent by GIA and prep for meeting with GIA, including discussions with G. Bourikas and S. Dedic re: various info points; Call with BLG, G. Bourikas and S. Dedic re: run through agenda; Attend at Stikemans for meeting with GIA. Subsequent discussion with A. MacFarlane re: meeting outcome
Brearton, Nick	06/27/2018	835.00	0.50	417.50	Discussion with A. MacFarlane re: obligation of Liquidator under Canadian Law/assist GIA against shareholders; discussion with S. Dedic re: funds conversion to Euros.
Brearton, Nick	06/28/2018	835.00	0.30	250.50	Draft response to MSUSA info query. Discussion with S. Dedic re: conversions of funds into Euros.
Brearton, Nick	06/29/2018	835.00	0.90	751.50	Discussion with L. Lai and G. Bourikas re: IO Spread analysis for tax settlements discussion; subsequent discussion with G. Bourikas re: IO Spread analysis; filing.
Total for Brearton, Nick			**12.80**	**10,688.00**	
Bourikas, George	06/05/2018	650.00	0.70	455.00	Discussion with N. Brearton re: status of various issues; prepare follow up email to CRA re: tax claim; Discussion with S. Dedic re: MFGI contracted relationships.
Bourikas, George	06/11/2018	650.00	0.50	325.00	Call with S. Fyfe re: CRA tax appeal strategy.
Bourikas, George	06/15/2018	650.00	0.75	487.50	Prepare email responses to GIA inquiries.
Bourikas, George	06/18/2018	650.00	0.75	487.50	Meet with N. Brearton, S. Dedic re: Maple status update, response to GIA re: various inquiries.
Bourikas, George	06/21/2018	650.00	1.00	650.00	Discuss with N. Brearton re: response to GIA in respect of CRA tax appeal inquiries; prepare and finalize email re: same.
Bourikas, George	06/22/2018	650.00	0.50	325.00	Meet with N. Brearton re: CRA tax appeal strategy, valuation of the IO spread for tax years in dispute.
Bourikas, George	06/25/2018	650.00	1.25	812.50	Call with N. Brearton, L. Lai re: valuation of the IO spread for potential use as a basis for a principal based settlement in negotiations with CRA; discuss with N. Brearton re: GIA meeting.
Bourikas, George	06/26/2018	650.00	3.00	1,950.00	Call with N. Brearton, A. MacFarlane re: GIA meeting; meeting with GIA re: Maple Bank estate open issues.
Bourikas, George	06/29/2018	650.00	0.75	487.50	Call with N. Brearton, L. Lai re: valuation of the IO spread; discuss with N. Brearton re: same.
Total for Bourikas, George			**9.20**	**5,980.00**	

Maple Financial Liquidation
June 1 to June 30, 2018

Dedic, Sven	06/05/2018	500.00	2.50	1,250.00	Discussion with L. Lai re: MFGI Contractual relationships and file source data with relation to data transfer order; discussion with G. Bourikas re: same; discussion with L. Lai re: CRA filing and next steps including gaining authorization on ADP to verify payroll related employment health tax information.
Dedic, Sven	06/06/2018	500.00	0.30	150.00	Discussions with N. Brearton re: email to GIA on MBTOR/MFGI transactions, asset realization schedule for GIA.
Dedic, Sven	06/07/2018	500.00	1.00	500.00	Review of latest monthly reconciliation statement from RBC DS; update of market value of liquid securities in cash position analysis tables.
Dedic, Sven	06/11/2018	500.00	1.50	750.00	Discussion with J. Grant re: expiry of several liquid securities at end of June 2018; discussion re: options for re-investment and the investment horizon timeline wise; written confirmation on investment decision.
Dedic, Sven	06/12/2018	500.00	5.50	2,750.00	Discussion with N. Brearton re: the GIA request of Final Liquidator Report; preparation of the assets and liability realizations for the entire period of the liquidation for presentation to the GIA; classifying all transactions and journal entries into the asset and liability categories and creation of supporting tables for presentation to the GIA; discussion with N. Brearton re: same.
Dedic, Sven	06/13/2018	500.00	5.00	2,500.00	Preparation of the resolved relationships table per GIA request which includes disbursements to all suppliers; and a summary of all claim payouts and status of open claims; reconciliation of claims table to the receipts and disbursements and bank reconciliations prepared; discussion with N. Brearton re: same.
Dedic, Sven	06/14/2018	500.00	3.50	1,750.00	Working on reconciliation and creation of the asset and liability realization schedule for the entire period of the Liquidation for presentation to the GIA.
Dedic, Sven	06/15/2018	500.00	4.50	2,250.00	Working on reconciliation and creation of the asset and liability realization schedule for the entire period of the Liquidation; draft of the email to be sent to GIA re: conclusions on MBTOR and MFGI contractual relationships; discussion with N. Brearton re: same.
Dedic, Sven	06/18/2018	500.00	6.50	3,250.00	Discussion re: latest email from C. Schildt with N. Brearton and G. Bourikas; presenting latest version of the Asset and Liability realization schedule re: preparation of Final Liquidation report; incorporating edits made by N. Brearton; review of all court reports to determine which asset realizations have a confidentiality provision or sealing court order as it will affect level of detail provided to the GIA; drafting language on schedules re: these provisions; discussion with A. MacFarlane re: same; discussion with N. Brearton and A. MacFarlane to discuss upcoming GIA update and required documents.
Dedic, Sven	06/19/2018	500.00	2.00	1,000.00	Discussion with L. Lai re: language for the correspondence to GIA re: MFGI contractual relationships; discussion with A. MacFarlane and N. Brearton re: same and if he has any edits; Subsequent discussion with N. Brearton re: same; incorporating revisions to draft email.
Dedic, Sven	06/20/2018	500.00	5.00	2,500.00	Preparation of projected professional and administration fees ahead of the GIA meeting; Calculation of fees for April and May 2018 for tracking of professional fees for presentation to GIA; discussion with G. Bourikas re: other data costs to incorporate into schedule; review of email by C. Walker re: software costs; incorporating revisions to the Asset Realization and Liability schedule; Discussion with N. Brearton re: scheudles for GIA.
Dedic, Sven	06/21/2018	500.00	3.50	1,750.00	Working on reconciliation and creation of the asset and liability realization schedule for the entire period of the Liquidation for presentation to the GIA.
Dedic, Sven	06/22/2018	500.00	4.50	2,250.00	Draft and sending of email to GIA re: MFGI contractual relationships; preparation of resolved relationships schedule including a breakdown of all suppliers/contractors dealt with by Liquidator for presentation to GIA; sending of final schedule of Asset and Liability realization schedule to GIA for review and Claims Summary/Pay out prepared; sending of resolved relationships schedule upon completion and discussion with N. Brearton.
Dedic, Sven	06/25/2018	500.00	1.50	750.00	Preparation of projected fee and administration schedule; update to outstanding fees and professional amounts owed following discussion with A. MacFarlane; discussion with N. Brearton re: outstanding schedules for GIA meeting.
Dedic, Sven	06/26/2018	500.00	5.00	2,500.00	Meeting with GIA (9-12); preparation of updated reserve schedule to incorporate the projected administration costs; preparation of summary of assets available using latest market values for liquid securities.
Dedic, Sven	06/27/2018	500.00	3.00	1,500.00	Discussion with N. Brearton re: need for conversion of some funds into EUR; preparation of schedule to support amount in MBTOR estate available for conversion; discussion with N. Brearton re: same; reconciling cash balances to statements before finalizing schedule.
Dedic, Sven	06/28/2018	500.00	3.50	1,750.00	Discussion of available assets for conversion and what amount of reserve need to be kept in CAD with N. Brearton; preparation of draft email to GIA to discuss options for conversion of funds to EUR; phone discussion with J. Grant of RBC DS to see timeline for conversion to EUR and options on spot rates/ forward contracts.
Total for Dedic, Sven			**58.30**	**29,150.00**	
Rzhevsky, Asya	06/05/2018	205.00	0.30	61.50	Prepare payment to Iron Mountain.
Rzhevsky, Asya	06/08/2018	205.00	0.30	61.50	Prepare cheque.
Rzhevsky, Asya	06/13/2018	205.00	0.30	61.50	Prepare payment to Merrill Corporation.
Total for Rzhevsky, Asya			**0.90**	**184.50**	
	Total		**81.20**	**46,002.50**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

Payment Address:
KPMG LLP, T4348
P.O. Box 4348, Station A
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November 05, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002269175
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of July 1 to July 31, 2018, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	10,782.50 CAD
	$	**10,782.50** CAD
HST		1,401.73
Amount Due	$	**12,184.23** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002269175 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 12,184.23 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary - Maple Bank Phase 1
For the period July 1 to 31, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	2.7	2,254.50
George Bourikas	Sr. Manager	650	2.0	1,300.00
Sven Dedic	Manager	500	13.8	6,900.00
Asya Rzhevsky	Technician	205	1.6	328.00
Total			**20.1**	**10,782.50**

Maple Financial Liquidation
July 1 to July 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	07/06/2018	835.00	0.20	167.00	Discussion with G. Bourikas re: coordinating a meeting with CRA.
Brearton, Nick	07/11/2018	835.00	0.10	83.50	Review of email from MSCL re: HST assessment.
Brearton, Nick	07/16/2018	835.00	0.10	83.50	Discussion with G. Bourikas and A. MacFarlane re: GIA request for Liquidator's cooperation on criminal review.
Brearton, Nick	07/17/2018	835.00	0.50	417.50	Discussion with S. Dedic re: outstanding HST balance
Brearton, Nick	07/23/2018	835.00	0.60	501.00	Review of IO Strip analysis prepared by L. Lai for tax appeal.
Brearton, Nick	07/27/2018	835.00	0.50	417.50	Discussion with G. Bourikas and S. Dedic re: Maple status update and items to resolve for discharge.
Brearton, Nick	07/31/2018	835.00	1.00	835.00	Partial review of tax appeal response from Justice; Various discussions with G. Bourikas re: meeting with CRA and participants from our side; discussion with S. Dedic re: GIA query on cash reserve calculation.
Total for Brearton, Nick			**2.70**	**2,254.50**	
Bourikas, George	07/06/2018	650.00	0.50	325.00	Discuss with N. Brearton coordination of meeting with CRA; email CRA re: follow-up on same.
Bourikas, George	07/06/2018	650.00	0.25	162.50	Call with CRA re: HST.
Bourikas, George	07/13/2018	650.00	0.25	162.50	Call with CRA re: GST 111 forms outstanding.
Bourikas, George	07/27/2018	650.00	0.50	325.00	Meet with N. Brearton, S. Dedic re: Maple status update; prepare list of open items.
Bourikas, George	07/31/2018	650.00	0.50	325.00	Discussions with N. Breartion re: CRA meeting participants.
Total for Bourikas, George			**2.00**	**1,300.00**	
Dedic, Sven	07/05/2018	500.00	1.00	500.00	Review of BLG professional service invoices and submitting for approval.
Dedic, Sven	07/06/2018	500.00	3.00	1,500.00	Updating monthly R&D reconciliation including categorization of all transactions into format for final Liquidator's report.
Dedic, Sven	07/09/2018	500.00	2.00	1,000.00	Preparation of April professional fee invoice including separation by stream of work and data related costs.
Dedic, Sven	07/10/2018	500.00	2.50	1,250.00	Correspondence with GIA re: conversion of EUR amounts; discussion with RBC DS re: plan for conversion to Euros and options available; draft of email to GIA re: imminent conversion and options available and corresponding interest rates.
Dedic, Sven	07/13/2018	500.00	1.00	500.00	Review of RBC account statement for period ending May 31, 2018 and June 30, 2018 including market value changes/income earned; update of R&D for these transactions.
Dedic, Sven	07/17/2018	500.00	0.50	250.00	Discussion with N. Brearton re: outstanding EHT return and issues re: approach for verifying amount owed.
Dedic, Sven	07/23/2018	500.00	0.30	150.00	Discussion with D. Richmond of RBC DS re: investing strategy for maturing securities.
Dedic, Sven	07/27/2018	500.00	0.50	250.00	Discussion with N. Brearton and G. Bourikas re: Maple status update and items to resolve for discharge.
Dedic, Sven	07/30/2018	500.00	1.50	750.00	Review of email from F. Liebing of the GIA re: inquiries on reserve balance and updated cash reserves per Jul. 31 2018; preparing cash reconciliation in response to GIA inquiry; preparing breakdown of reserve balance.
Dedic, Sven	07/31/2018	500.00	1.50	750.00	Complete cash and reserve reconciliation to Jul. 31 2018 per GIA request; discussion with N. Brearton re: GIA inquiry on cash reserve.
Total for Dedic, Sven			**13.80**	**6,900.00**	
Rzhevsky, Asya	07/04/2018	205.00	0.50	102.50	Prepare and mail cheques.
Rzhevsky, Asya	07/05/2018	205.00	0.50	102.50	Prepare and mail cheques.
Rzhevsky, Asya	07/18/2018	205.00	0.60	123.00	Prepare and mail cheques.
Total for Rzhevsky, Asya			**1.60**	**328.00**	
	Total		**20.10**	**10,782.50**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

November 16, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002285218
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of August 1 to August 31, 2018, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	29,568.50 CAD
	$	**29,568.50** CAD
HST		3,843.91
Amount Due	$	**33,412.41** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002285218 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 33,412.41 CAD

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Professional Fees Summary - Maple Bank Phase 1
For the period August 1 to 31, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	16.6	13,861.00
George Bourikas	Sr. Manager	650	14.6	9,457.50
Sven Dedic	Manager	500	12.5	6,250.00
Total			**43.65**	**29,568.50**

Maple Financial Liquidation
August 1 to August 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	08/01/2018	835.00	1.60	1,336.00	Complete review of Justice's reply to Tax Appeal, including comparison to our arguments; Review of IO Spread analysis by L. Lai; Discussion with George re: tax appeal reply and IO Spread issues.
Brearton, Nick	08/02/2018	835.00	3.40	2,839.00	Review of reserve calculation in light of GIA info request of July 27. Subseuqent discussion with S. Dedic re: GIA info request response; Call with BLG, EY and G. Bourikas re: Justice reply and implications for repsonse to CRA; Review of S. Dedic's draft email to the GIA; Subsequent discussion with S. Dedic re: comments on same; Draft email to GIA re: tax update.
Brearton, Nick	08/03/2018	835.00	0.30	250.50	Review and revise email to GIA re: queries on cash balance as at July 31, change in cash balance and discussion with S. Dedic re: same; Coordinate issuance of email to GIA re: tax update
Brearton, Nick	08/08/2018	835.00	2.10	1,753.50	Review of EY tax schedules re: calculation of interest and penalties/no loss carryback for 2009, 2010 and 2011. Email to Doris re: calculate interest and penalty for MBTor filed position; Review of new EY tax schedule for MBTor filed position plus interest and penalties. Consider Branch Tax calculation in Settlement Scenarios and discuss with D. Foo the impact on the Scenarios. Consideration of various inputs on settlement proposal including penalties and interest, branch tax and no loss carryback or partial carryback.
Brearton, Nick	08/09/2018	835.00	2.20	1,837.00	Discussion with S. Fyfe re: EY calculations, interest expense and principles associated with liability, CRA settlement proposal; Meet with D. Foo of EY re: EY calculation of CRA settlement options.
Brearton, Nick	08/10/2018	835.00	2.20	1,837.00	Review and respond to CRA email re: Wednesday meeting and no lawyers. Review of subsequent emails on same; Discussion with J. Colton of CRA re: desire to verify numbers; Conference call with EY and BLG re: CRA meeting and changes of purposes, EY scenario worksheets and issues with same; Filing
Brearton, Nick	08/13/2018	835.00	0.80	668.00	Discussion with S. Dedic re: upcoming CRA meeting; Discussion with L. Lai and S. Dedic re: CRA audit request and info available.
Brearton, Nick	08/14/2018	835.00	0.50	417.50	Discussion with G. Bourikas re: update on return from vacation
Brearton, Nick	08/15/2018	835.00	3.10	2,588.50	Finalize and issue email to GIA re: tax update; Discussion with CRA re; 2011 Notice of Objection and confirming assessment; Discussion with S. Fyfe re: his call with Justice, 2011 Notice of Objection, CRA meeting and info to request; Prepare agenda for CRA meeting. Premeet with EY, L. Lai and G. Bourikas re: CRA audit meeting. Meet with CRA, EY, L. Lai and G. Bourikas re: verifying spreadsheets and tax returns. Subsequent discussion with EY and L. Lai re: meeting outcome. Discussion with G. Bourikas re: follow up with EY and L. Lai, call to CRA; Discussion with L. Lai re: financial staement preparation, tax info for CRA, branch tax liability
Brearton, Nick	08/16/2018	835.00	0.20	167.00	Review of email from L. Lai re: info request of CRA and timeing to deliver; Discussion with G. Bourikas re: CRA info request
Brearton, Nick	08/27/2018	835.00	0.20	167.00	Discussion with G. Bourikas re: CRA auditor visit to EY offices and progress/infor requests
Total for Brearton, Nick			**16.60**	**13,861.00**	
Bourikas, George	08/01/2018	650.00	0.50	325.00	Call with S. Fyfe re: CRA tax dispute; coordinate meeting with CRA and Justice re: same.
Bourikas, George	08/02/2018	650.00	1.25	812.50	Call with N. Brearton, BLG, EY re: CRA tax dispute, response to the Liquidator's appeal, negotiation tactics; discuss same with N. Brearton thereafter.
Bourikas, George	08/14/2018	650.00	1.00	650.00	Update meeting with N. Brearton re: tax, data, cash holdings, financial statements, other file matters.
Bourikas, George	08/15/2018	650.00	2.50	1,625.00	Meet with EY, CRA re: review of tax numbers in dispute; discussion with N. Brearton re: same.
Bourikas, George	08/16/2018	650.00	1.00	650.00	Review and update open items tracker; call with L. Lai, D. Foo re: CRA tax review information request; discuss same with N. Brearton.
Bourikas, George	08/22/2018	650.00	0.75	487.50	Call with L. Lai, D. Foo re: CRA tax planning meeting.
Bourikas, George	08/23/2018	650.00	1.25	812.50	Call with J. Catton (CRA) re: CRA tax review; correspond with L. Lai and D. Foo re: same; gather employee termination dates for CRA review.
Bourikas, George	08/24/2018	650.00	3.50	2,275.00	Meet with L. Lai re: gathering documents in preparation for CRA audit meeting.

Maple Financial Liquidation
August 1 to August 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Bourikas, George	08/27/2018	650.00	2.30	1,495.00	Meet with CRA, D. Foo, L. Lai re: CRA tax audit. Discussion with N. Brearton re: CRA infor request
Bourikas, George	08/29/2018	650.00	0.50	325.00	Call with J. Catton re: CRA tax audit.
Total for Bourikas, George			**14.55**	**9,457.50**	

Maple Financial Liquidation
August 1 to August 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Dedic, Sven	08/02/2018	500.00	2.00	1,000.00	Discussion with N. Brearton re: GIA inquiry on cash balance as at Jul 31. 2018; drafting schedule of reserves for GIA response; incorporating N. Brearton edits
Dedic, Sven	08/03/2018	500.00	2.00	1,000.00	Revising cash position schedule by currency, creating reserve schedule by currency holding; drafting email to GIA; discussion with N. Brearton re: same.
Dedic, Sven	08/07/2018	500.00	1.50	750.00	Reviewing all data transfer related bills for edits and communicating with teams re: same; incorporating edits into bills
Dedic, Sven	08/09/2018	500.00	2.00	1,000.00	Review/ edits to Data Transfer related bills
Dedic, Sven	08/10/2018	500.00	1.50	750.00	Review/ edits to Data Transfer related bills
Dedic, Sven	08/13/2018	500.00	2.00	1,000.00	Discussion with N. Brearton re: CRA meeting upcoming and requests made prior to; discussion with L. Lai and N. Brearton re: same requests; pulling necessary bank statements and R&D reports for L. Lai to formulate financial statements.
Dedic, Sven	08/17/2018	500.00	1.50	750.00	Review of draft bills for May, June
Total for Dedic, Sven			**12.50**	**6,250.00**	
	Total		**43.65**	**29,568.50**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
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September 30, 2023

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8005045753
Reference	: 2000496507
Client	: 1000029297
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of September 1 to December 31, 2018, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	95,695.50 CAD
	$	**95,695.50** CAD
HST		12,440.42
Amount Due	$	**108,135.92** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005045753 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 108,135.92 CAD

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Professional Fees Summary - Maple Bank Phase 1
For the period September 1, 2018 to December 31, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	885	39.0	34,515.00
George Bourikas	Sr. Manager	690	43.2	29,773.50
Sven Dedic	Manager	530	57.1	30,263.00
Annette Chopowick	Technician	220	5.2	1,144.00
Total			**144.5**	**$ 95,695.50**

Maple Financial Liquidation
September 1, 2018 to December 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Nick Brearton	9/4/2018	885.00	1.0	885.00	Update meeting with G. Bourikas re: tax appeal, MSCL records and data transfer, investments, preparation of financial statements for GIA.
Nick Brearton	9/6/2018	885.00	0.50	442.50	Discussion with G. Bourikas re: drafting a response to GIA inquiry dated Sept 2. Call with G. Bourikas and A. MacFarlane re: inquiry from Victoria (Osler) re: release of info, status of data transfer.
Nick Brearton	9/7/2018	885.00	0.30	265.50	Review and revise G. Bourikas' email to the GIA re: tax update.
Nick Brearton	9/10/2018	885.00	0.30	265.50	Discuss with G. Bourikas re: GIA info request on CRA etc. dated Sept 7. Review of draft response to GIA and discuss comments with G. Bourikas.
Nick Brearton	9/11/2018	885.00	1.30	1,150.50	Attend at BLG to meet with D. O'Connor, A. MacFarlane and B. Brooksbank re: GIA request for assistance on investigating issues pursuant to German law including Teachers and National, principal Officer conduct review.
Nick Brearton	9/13/2018	885.00	0.60	531.00	Discussion with D. Schnarr re: update on MSCL, records, GIA dealings; Discussion with S. Fyfe re: tax status
Nick Brearton	9/17/2018	885.00	0.50	442.50	Discussion with S. Dedic re: drafting of GIA Report, taxation of fees.
Nick Brearton	9/19/2018	885.00	0.40	354.00	Discussion with G. Bourikas re: update on file development while away
Nick Brearton	9/26/2018	885.00	0.30	265.50	Discussion with G. Bourikas re: upcoming call with CRA and issues to be raised.
Nick Brearton	10/04/2018	885.00	0.60	531.00	Meet with D. Schnarr re: records to be provided to MB-Tor, status of MSCL windup.
Nick Brearton	10/15/2018	885.00	1.00	885.00	Discussion with S. Fyfe re: interest clock stopping on tax liability and filing date; Review and respond to various emails between S. Fyfe and A. MacFarlane re: interest clock.
Nick Brearton	10/16/2018	885.00	0.70	619.50	Review and revise bills; June and July.
Nick Brearton	10/22/2018	885.00	0.70	619.50	Discussions with S. Dedic re: finalizing bills to July 31 and format of final Report for GIA.
Nick Brearton	10/29/2018	885.00	1.30	1,150.50	Discussion with G. Bourikas re: status of file; Discussion with A. MacFarlane re: Thursday meeting; Review of draft 2011 Notice of Appeal prepared by BLG; Discussion with S. Fyfe re: 2011 Notice of Appeal and tax audit
Nick Brearton	11/01/2018	885.00	1.90	1,681.50	Attend at BLG for a meeting with BLG (S. Fyfe and A. MacFarlane) and G. Bourikas (partial attendance) re: tax interest clock, application of loss c/b and timing of same; review of S. Fyfe's email to EY re: interest calculation and subsequent discussion with S. Fyfe on issues associated with the calculation; review of comments from EY (Roger) re: 2011 Tax Appeal.
Nick Brearton	11/02/2018	885.00	0.80	708.00	Discussion with G. Bourikas and L. Lai re: CRA audit, Sept 30, 2016 financial info for the GIA, interest calculation for CRA from an insolvency perspective; draft notes on CRA interest calculation from an insolvency perspective.
Nick Brearton	11/08/2018	885.00	2.00	1,770.00	Prep for tax call; subsequent tax call with EY and BLG re: interest stop concept and development of settlement proposal to CRA; subsequent notes on settlement outline; discussion with G. Bourikas re: tax settlement and meeting with J. Catton to outline interest stop concept; review of RBC report re: investments and subsequent discussion with S. Dedic re: same.
Nick Brearton	11/09/2018	885.00	1.10	973.50	Discussion with G. Bourikas re: $USD holding; discussion with G. Bourikas re: call with D. Foo (EY) on Branch Tax and her discussions with J. Catton.
Nick Brearton	11/13/2018	885.00	6.00	5,310.00	Review and revise GIA Report. Discussion with S. Dedic on report revisions.

Maple Financial Liquidation
September 1, 2018 to December 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Nick Brearton	11/14/2018	885.00	5.00	4,425.00	Review and revise GIA Report.
Nick Brearton	11/15/2018	885.00	0.80	708.00	Call with G. Bourikas, CRA, EY (D. Foo), L. Lai re: interest calculation on CRA tax liability.
Nick Brearton	11/19/2018	885.00	1.80	1,593.00	Review of EY interest analysis; discussion with EY and S. Fyfe re: EY interest calculation; discussion with G. Bourikas re: call with CRA, call with EY/BLG on interest analysis, response of Blakes on database, GIA Report and his comments; discussion with D. Schnarr re: MSCL winding-up treatment of records.
Nick Brearton	11/20/2018	885.00	1.60	1,416.00	Review of Sept 26 Court Order re: CRA info request on Radius and Global One and sealing order; discussion with G. Bourikas re: confidential agreements and court sealing conditions re: Global One and Radius; conference call with G. Bourikas and A. MacFarlane re: CRA information request, MSCL and desire for Liquidator to assume records, CRA interest expense memo.
Nick Brearton	11/21/2018	885.00	0.30	265.50	Discussion with G. Bourikas re: issues for call with J. Catton on his info request.
Nick Brearton	11/26/2018	885.00	0.80	708.00	Review of S. Fyfe's draft email to CRA on the calculation of interest; review of S. Fyfe's email on proposed litigation timeline for tax appeal.
Nick Brearton	11/27/2018	885.00	1.50	1,327.50	Prep for and subsequently attend on conference call with S. Fyfe, A. MacFarlane and G. Bourikas re: tax memo for CRA and comments on same, timetable for tax appeal; subsequent discussion with G. Bourikas re: issues on CRA interest issue, email to GIA.
Nick Brearton	11/28/2018	885.00	0.40	354.00	Review and revise draft email to GIA re: CRA status.
Nick Brearton	12/03/2018	885.00	0.80	708.00	Review draft email to GIA re: tax status; review of EY reconciliation between Proof of Claim and tax scenario; discussion with R. Weir of EY re: Queries on same/next steps.
Nick Brearton	12/04/2018	885.00	0.40	354.00	Review of S. Fyfe and A. MacFarlane's comments on draft email to GIA on tax status; discussion with G. Bourikas re: CRA GST info request and provision of same.
Nick Brearton	12/05/2018	885.00	2.30	2,035.50	Review of A. MacFarlane's revisions to body of GIA Omnibus Report; review of revisions to Appendix A to the GIA Omnibus Report. Discussion with G. Bourikas re: revisions.
Nick Brearton	12/06/2018	885.00	1.00	885.00	Meet with G. Bourikas to review changes to GIA Report; subsequently review closing dates of transactions.
Nick Brearton	12/7/2018	885.00	0.30	265.50	Discussions with S. Dedic and G. Bourikas re: GIA Report and distribution amounts to GIA.
Nick Brearton	12/10/2018	885.00	1.20	1,062.00	Review of Court materials re: Maple Futures Trustee discharge; review of Court materials re: MFGI Trustee report and approval of activities; discussion with G. Bourikas re: fee review by Tax Officer and info for same; discussion with S. Fyfe re: status of response to Dept of Justice, EY new analysis of interest.
Nick Brearton	12/11/2018	885.00	0.30	265.50	Discussion with A. MacFarlane and G. Bourikas re: GIA Report; sign cheques for payment.
Nick Brearton	12/13/2018	885.00	0.20	177.00	Review of Court orders re: Maple Futures and MFGI. Discussion with G. Bourikas re: response to GST info request.
Total for Nick Brearton			**39.00**	**34,515.00**	

Maple Financial Liquidation
September 1, 2018 to December 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
George Bourikas	09/04/2018	690.00	1.00	690.00	Update meeting with N. Brearton re: tax, data, cash holdings, financial statements, other file matters.
George Bourikas	9/5/2018	690.00	1.25	862.50	Call with A. MacFarlane re: file status; prepare email to GIA re: update on CRA tax dispute.
George Bourikas	9/6/2018	690.00	1.20	828.00	Review and update open items tracker; call with L. Lai, D. Foo re: CRA tax review information request; discuss same with N. Brearton. Call with N. Brearton and A. MacFarlane re: MSCL inquiry.
George Bourikas	9/10/2018	690.00	1.25	862.50	Meet with N. Brearton re: GIA inquiry on tax dispute and other open issues; prepare response email to GIA re: same.
George Bourikas	9/19/2018	690.00	0.70	483.00	Correspondence with L. Lai and D. Foo re: information request from CRA in respect of their tax review. Discussion with N. Brearton re: file update.
George Bourikas	9/20/2018	690.00	0.40	276.00	Meet with S. Dedic re: transfer of data set to GIA.
George Bourikas	9/26/2018	690.00	0.30	207.00	Discussion with N. Brearton re: upcoming call with CRA.
George Bourikas	10/4/2018	690.00	0.50	345.00	Call with J. Catton, L. Lai, D. Foo re: CRA audit.
George Bourikas	10/29/2018	690.00	0.70	483.00	Meet with N. Brearton re: file update (tax matters, data transfer, GIA reporting, other). Meet with S. Dedic re: outstanding BLG invoices.
George Bourikas	10/30/2018	690.00	0.30	207.00	Prepare response to the GIA re: upcoming reports to court
George Bourikas	11/1/2018	690.00	1.00	690.00	Meet with N. Brearton, A. Macfarlane, S. Fyfe re: CRA tax interest and penalties and other file issues. Meet with S. Dedic re: CRA audit.
George Bourikas	11/2/2018	690.00	3.50	2,415.00	Meet with L. Lai to discuss CRA review; prepare document binders for same; discuss CRA review with N. Brearton and L. Lai; discuss with S. Dedic re: 2017 employee T4s and CRA remittance reconciliations; multiple calls with CRA re: T4 remittance reconciliations and credit balance on account.
George Bourikas	11/5/2018	690.00	1.00	690.00	Deliver tax supporting documents to EY offices for CRA review; meet with L. Lai, D. Foo, R. Taylor, CRA, re: CRA review.
George Bourikas	11/8/2018	690.00	0.25	172.50	Meet with N. Brearton re: CRA interest issue.
George Bourikas	11/9/2018	690.00	1.70	1,173.00	Call with J. Catton re: status of CRA review; discussion with N. Brearton re: cash holdings; discussion with S. Dedic re: same; review of Willkie Farr invoice and coordinate payment of same; call with D. Foo re: branch tax. Discussion with N. Breaton re: Branch tax.
George Bourikas	11/13/2018	690.00	0.25	172.50	Update call with J. Catton.
George Bourikas	11/15/2018	690.00	0.80	552.00	Call with N. Brearton, CRA, D. Foo, L. Lai re: interest calculation on CRA tax liability.
George Bourikas	11/16/2018	690.00	0.25	172.50	Correspondence with J. Catton re: CRA audit.
George Bourikas	11/19/2018	690.00	3.75	2,587.50	Review of final report to the GIA prepared by S. Dedic and comment thereon; discussion with N. Brearton re: interest on CRA claim.
George Bourikas	11/20/2018	690.00	2.00	1,380.00	Gathering documentation for CRA review; discussion with N. Brearton re: implications of court sealing and confidentiality requirements with respect to certain transactions, procedures related to eventual wind-up of MSCL. Call with N. Brearton and A. MacFarlane re: CRA information request, MSCL records, CRA interest expense.
George Bourikas	11/21/2018	690.00	1.00	690.00	Multiple calls with L. Lai and J. Catton re: documents requested by CRA in connection with tax review; discussion with N. Brearton re: same.

Maple Financial Liquidation
September 1, 2018 to December 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
George Bourikas	11/27/2018	690.00	1.50	1,035.00	Review memo from BLG re: CRA interest calculation; Call with S. Fyfe, A. MacFarlane and N. Brearton re: same. Subsequent discussion with N. Brearton re: outcome of BLG call, email to GIA.
George Bourikas	11/28/2018	690.00	1.00	690.00	Prepare draft update email to GIA re: status of CRA tax claim; call with J. Catton (CRA).
George Bourikas	11/29/2018	690.00	0.75	517.50	Review package received from CRA re: Form GST 111; prepare response letter to CRA re: same.
George Bourikas	12/04/2018	690.00	0.75	517.50	Review and revise memo to GIA re: CRA claim status update. Dicussion with N. Brearton re: CRA GST info request.
George Bourikas	12/05/2018	690.00	2.50	1,725.00	Review of final report to GIA including appendices; discuss same with N. Brearton.
George Bourikas	12/06/2018	690.00	4.50	3,105.00	Review and revisions of final report to GIA including appendices; meet with S. Dedic to discuss BLG revisions to report. Meet with N. Brearton to discuss GIA Report.
George Bourikas	12/07/2018	690.00	0.30	207.00	Meet with S. Dedic and N. Brearton to discuss GIA Report.
George Bourikas	12/10/2018	690.00	0.25	172.50	Call with C. Savo re: various file issues. Discussion with N. Brearton re: fee taxation.
George Bourikas	12/11/2018	690.00	5.00	3,450.00	Call with N. Brearton, A. MacFarlane re: Liquidator's Omnibus Report to the GIA; review and revisions of Liquidator's Omnibus Report to the GIA.
George Bourikas	12/12/2018	690.00	2.50	1,725.00	Final review and revisions of Liquidator's Omnibus Report to the GIA.
George Bourikas	12/13/2018	690.00	1.00	690.00	Call with L. Lai re: historical GST Form 111 filings; review summary of same; prepare response letter to CRA re: same; meet with N. Brearton re: same.
Total for George Bourikas			**43.15**	**29,773.50**	
Sven Dedic	9/17/2018	530.00	0.50	265.00	Discussion with N. Brearton re: GIA final report and timeline for first draft and discussion of taxation of professional fees and timeline of same.
Sven Dedic	9/18/2018	530.00	2.50	1,325.00	Preparation of GIA Report including review of necessary topics to be included.
Sven Dedic	9/19/2018	530.00	1.50	795.00	Review of claims register for upcoming GIA Report and any other open relationships/creditors.
Sven Dedic	9/20/2018	530.00	2.50	1,325.00	Discussion with G. Bourikas re: first transfer of Data set to GIA and plan for upcoming transition; review of letter to be provided to GIA in conjunction with transfer; discussion with J. Grant re: upcoming maturity of T-bills and plan for re-investment of Euros in future securities; review of analysis provided by J. Grant re: interest rates for various options.
Sven Dedic	9/21/2018	530.00	1.00	530.00	Processing edits to letter to GIA and correspondence to J. Grant.
Sven Dedic	9/25/2018	530.00	6.00	3,180.00	Draft of GIA Report which includes: background of key activities of Liquidator since appointment; performing full R&D until Aug.31 2018 for the GIA Report; summary of marketing process and work performed; review of all historical court reports for references to include in GIA Report.

Maple Financial Liquidation
September 1, 2018 to December 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Sven Dedic	9/26/2018	530.00	6.50	3,445.00	Draft of GIA Report including: summary of all asset realizations including Marketing Process, derivative settlements, structured loans, related party settlements; summary of distributions including: professional fee summary, operating expenses and distributions to GIA; summary of Claims Process.
Sven Dedic	9/27/2018	530.00	2.50	1,325.00	Draft of Open relationships update to be presented to GIA; call with CRA (L. Lai, J. Cattan) re: CRA audits and resources/staffing/document request lists; summary update drafted and sent to N. Brearton.
Sven Dedic	10/22/2018	530.00	0.70	371.00	Discussions with N. Brearton re: July 31 billing, format of final Court Report for CIA.
Sven Dedic	10/24/2018	530.00	2.50	1,325.00	Draft of GIA Report including updating wording/reporting re: liabilities and claim process.
Sven Dedic	10/25/2018	530.00	1.50	795.00	Draft of GIA Report; processing edits to report.
Sven Dedic	10/26/2018	530.00	2.50	1,325.00	Review of estate cash balances for payment of professional fees; contacting RBC DS to unwind investments and transfer funds to operating accounts to cover deficit; discussion with C. Tsanakos re: same and options for which investments to unwind to minimize losses.
Sven Dedic	10/29/2018	530.00	1.50	795.00	Phone call with J. Grant for fund transfer to operating accounts; discussion with G. Bourikas re: outstanding BLG invoices and account due; reconciling funds available to ensure sufficient funds for payment of BLG invoices.
Sven Dedic	11/1/2018	530.00	0.50	265.00	Gathering relevant tax documents for upcoming review by CRA/ L. Lai; discussion with G. Bourikas re: same; gathering relevant documents for independent cost counsel review.
Sven Dedic	11/2/2018	530.00	1.50	795.00	Reconciliation of 2017 CRA remittance following discussion with G. Bourikas; overview of spreadsheet calculation of total T4 and comparison to CRA amount reported; review of R&D to match payments to spreadsheet.
Sven Dedic	11/5/2018	530.00	0.50	265.00	Review of documents to be submitted for cost counsel and preparing edits.
Sven Dedic	11/8/2018	530.00	2.00	1,060.00	Review of RBC quarterly portfolio review for securities held; discussion with RBC re: same and loss for quarter rationale; updating R&D for latest figures in the RBC portfolio; discussion with D. Richmond re: go forward plan for conversion to EUR including benefit of holding USD compared to CAD. Discussion with N. Brearton re: RBC investments.
Sven Dedic	11/9/2018	530.00	0.70	371.00	Review of invoice forwarded for W. Farr legal services; arranging for payment for USD bank account. Discussion with G. Bourikas re: cash holdings.
Sven Dedic	11/13/2018	530.00	3.50	1,855.00	Review of GIA Report following edits from N. Brearton; discussion of edits re: same; updating all relevant figures up to October 31, 2018 including receipts and disbursements; summary of asset figures, etc.
Sven Dedic	11/16/2018	530.00	6.00	3,180.00	Review of next draft of edits to GIA Report of N. Brearton; updating and drafting section for summary of asset realizations including reconciliation of book values and cash received for Structured Loans, MBS business etc.; discussion with C. Savo for information on confidential supplements re: to transactions in report; processing edits made by N. Brearton; update Claims Summary table; updating Asset Realization summary.

Maple Financial Liquidation
September 1, 2018 to December 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Sven Dedic	11/19/2018	530.00	1.50	795.00	Review of edits made by G. Bourikas on GIA Report; processing edits to GIA Report; review of confidential supplements provided by C. Savo to pull language into GIA Report.
Sven Dedic	11/20/2018	530.00	1.00	530.00	Review of investments with maturities entering into end of November 2018 period; discussion with D. Richmond re: same and maturity horizon.
Sven Dedic	11/22/2018	530.00	0.70	371.00	Discusssions with N. Brearton re: July 31 billing, format of final Court Report for GIA.
Sven Dedic	11/29/2018	530.00	1.50	795.00	Review of documents requested by L. Lai for preparation of 2017 financial statements; retrieving documents and sending of same.
Sven Dedic	12/06/2018	530.00	2.00	1,060.00	Editing of revisions made by legal counsel on report to GIA Report; discussion with G. Bourikas re: same.
Sven Dedic	12/07/2018	530.00	1.00	530.00	Reconciliation of distribution amounts to GIA for the GIA Report and discussion with N. Brearton and G. Bourikas re: same.
Sven Dedic	12/12/2018	530.00	3.00	1,590.00	Preparation of materials for Independent Cost Counsel; review of final version of GIA Report and reconciliation of distribution amounts to court order.
Total for Sven Dedic			**57.10**	**30,263.00**	
Annette Chopowick	10/18/2018	220.00	0.30	66.00	Prepare payment re EHT; banking/posting cheques.
Annette Chopowick	10/30/2018	220.00	0.30	66.00	Banking/posting of cheques.
Annette Chopowick	11/1/2018	220.00	0.50	110.00	Review invoices for payment; banking / posting.
Annette Chopowick	11/2/2018	220.00	2.00	440.00	Payment of invoices; banking / posting.
Annette Chopowick	11/7/2018	220.00	0.60	132.00	Process invoices; banking/posting; reconciliation to Oct 31, 2018 of RBC accounts.
Annette Chopowick	11/13/2018	220.00	0.30	66.00	Prepare wire transfer.
Annette Chopowick	11/19/2018	220.00	0.30	66.00	Banking / posting.
Annette Chopowick	11/27/2018	220.00	0.30	66.00	Invoice processing/payment.
Annette Chopowick	12/12/2018	220.00	0.40	88.00	Attend to banking matters.
Annette Chopowick	12/13/2018	220.00	0.20	44.00	Banking / posting.
Total for Annette Chopowick			**5.20**	**1,144.00**	
	Total		**144.45**	**95,695.50**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

September 30, 2023

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8005045759
Reference	: 2000496507
Client	: 1000029297
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of January 1 to April 31, 2019, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	53,043.00 CAD
	$	**53,043.00** CAD
HST		6,895.59
Amount Due	$	**59,938.59** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005045759 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 59,938.59 CAD

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Professional Fees Summary - Maple Bank Phase 1
For the period January 1, 2019 to April 31, 2019

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	885	21.80	19,293.00
George Bourikas	Sr. Manager	690	24.60	16,974.00
Sven Dedic	Manager	530	30.20	16,006.00
Annette Chopowick	Technician	220	3.50	770.00
Total			**80.1**	**53,043.00**

Maple Financial Liquidation
January 1, 2019 to April 30, 2019

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Nick Brearton	01/03/2019	885.00	1.40	1,239.00	Coordinate call with BLG re: interest stop on CRA claim; discussion with G. Bourikas re: cash balances; review of draft BLG memo on interest stop on CRA claim. Review of outstanding issues in advance of call with BLG (A. MacFarlane and S. Fyfe) re: interest stops memo/settlement proposal.
Nick Brearton	01/07/2019	885.00	0.30	265.50	Discussion with G. Bourikas re: interest stops memo.
Nick Brearton	01/08/2019	885.00	0.40	354.00	Call with A. MacFarlane, C. Savo and V. Graham re: MSCL records and piggybacking off MBTor Court application.
Nick Brearton	01/11/2019	885.00	0.60	531.00	Discussion with D. Foo re: tax settlement proposal; review and revise draft letter to CRA re: interest stop memo; discuss revisions with G. Bourikas.
Nick Brearton	01/18/2019	885.00	0.40	354.00	Review and revise email to the GIA responding to their tax queries; review and revise letter to CRA re: GST returns, and execute return.
Nick Brearton	01/22/2019	885.00	0.20	177.00	Discussion with G. Bourikas re: tax waiver for 2014 tax year.
Nick Brearton	02/15/2019	885.00	0.60	531.00	Discussion with S. Fyfe re: tax status.
Nick Brearton	02/19/2019	885.00	0.20	177.00	Discussion with G. Bourikas re: query from CRA on interest stop memo provided to CRA.
Nick Brearton	02/21/2019	885.00	0.50	442.50	Discussion with R. Westwood (EY) re: tax negotiation.
Nick Brearton	02/25/2019	885.00	0.40	354.00	Discussion with G. Bourikas re: CRA Amended P of C, query from the GIA on Paul Lisman, reserve amount and impact of CRA Amended P of C.
Nick Brearton	02/27/2019	885.00	0.90	796.50	Various emails to/from S. Fyfe re: EY and their settlement proposal; Discussion with A. MacFarlane and G. Bourikas re: GIA request on Principal Officer liability. Subsequent discussions with G. Bourikas re: email to GIA.
Nick Brearton	03/18/2019	885.00	2.30	2,035.50	Discussion with D. Schnarr re: MSLC's plans to handle documents as wind up companies. Review of email from P. Ravani re: Jan reporting package deficiencies. Discussion with G. Bourikas re: CRA Amended Proof of Claim versus Original Claim, including detailed review of claims.
Nick Brearton	03/19/2019	885.00	0.50	442.50	Discussion with Independent Cost Counsel; Jonathan Quigley re: background on data disputes and CRA disputes, review of fees.
Nick Brearton	03/21/2019	885.00	1.00	885.00	Conference call with BLG (S. Fyfe), EY (R. Westwood) and G. Bourikas re: CRA amended proof of claim, next steps on CRA settlement process. Subsequent discussion with G. Bourikas on call outcome.
Nick Brearton	03/25/2019	885.00	0.80	708.00	Discussion with A. MacFarlane re: status of file including CRA records and MSCL, fee taxation; Review of email from D. Schnarr of MSCL re: access to Sungard records and respond to same. Email L. Lai re: access required to Sungard records.
Nick Brearton	03/26/2019	885.00	0.40	354.00	Filing.
Nick Brearton	03/27/2019	885.00	0.30	265.50	Discussion with S. Dedic re: invoices to be submitted to Cost Counsel for taxation.
Nick Brearton	03/28/2019	885.00	0.30	265.50	Review list of Maple documents to be filed with Court for tax appeal. Review of CRA's list of documents filed with the Court. Email to BLG on same.
Nick Brearton	04/01/2019	885.00	0.90	796.50	Discussion with G. Bourikas re: his call with CRA on their amended claim and implications for settlement offer, GIA request for a Statement of Assets and Liabilities; Discussion with G. Bourikas and S. Dedic re: presentation issue on Statement of Assets and Liabilities.
Nick Brearton	04/02/2019	885.00	0.60	531.00	Discussions with G. Bourikas and S. Dedic re: Future Potential Claims reserve associated with GIA financial position request and reasons why fallen; Review and revise email to Cost Counsel re: review of fees. Subsequent discussion with S. Dedic re: revisions.
Nick Brearton	04/03/2019	885.00	0.40	354.00	Discussion with S. Fyfe re: email on settlement overture to CRA including increasing offer and determining years that won't carry losses back to.
Nick Brearton	04/04/2019	885.00	0.20	177.00	Discussion with G. Bourikas re: his discussion with J. Catton. of CRA, my discussion with D. Winters of Justice.
Nick Brearton	04/08/2019	885.00	0.50	442.50	Discussion with S. Fyfe re: settlement proposal to Justice Dept and status of info from EY/my discussion with D. Winters; Review of email from A. MacFarlane re: Court documents and subsequent discussion with A. MacFarlane re: same. Discussion with G. Bourikas re: Sungard server and MSCL Windup.
Nick Brearton	04/09/2019	885.00	0.80	708.00	Review of EY email re: options to not carryback all losses if reach a settlement with CRA; Draft email to D. Schnarr re: request that Liquidator assume Sungard contract. Discussion with G. Bourikas re: Sungard server access.
Nick Brearton	04/10/2019	885.00	0.50	442.50	Review of CRA email re: interest calculation; Discussion with G. Bourikas re: CRA interest email, need for access to Sungard records.
Nick Brearton	04/14/2019	885.00	0.20	177.00	Review of CRA emails (J. Catton) provided on the outcome of their audit; Review of L. Lai's summary of Outstanding Tasks re: GIA and Liquidator.
Nick Brearton	04/15/2019	885.00	1.00	885.00	Conference call with G. Bourikas, S. Fyfe, A. MacFarlane, D. Foo and R. Westwood re: CRA's interest position, settlement proposal for interest and loss appeal, filing of 2018 tax return.
Nick Brearton	04/17/2019	885.00	1.00	885.00	Draft email to GIA re: settlement proposal to CRA.

Nick Brearton	04/18/2019	885.00	1.10	973.50	Discussion with CRA (Lola) re: HST filings and issue as to our Year End; Discussion with G. Bourikas re: call with CRA and info required; Revise email to the GIA re: offer to settle with CRA; Review and raise draft email to the GIA re: data provided and whether completed duties under Court Order. Discussion with G. Bourikas re: comments on email; Discussion with G. Bourikas re: EY engagement letter for 2018 tax return. Discussion with S. Dedic re: billings.
Nick Brearton	04/22/2019	885.00	0.30	265.50	Discussion with G. Bourikas re: BLG comment on draft email to GIA, access to server for L. Lai, and letter to GIA.
Nick Brearton	04/23/2019	885.00	0.80	708.00	Revise email to GIA re: data transfer and completion of role; Discussion with S. Fyfe re: comments on email to GIA on tax proposal to CRA; Revise email to GIA.
Nick Brearton	04/25/2019	885.00	0.80	708.00	Draft response to C. Schildt re: queries on tax settlement proposal.
Nick Brearton	04/26/2019	885.00	0.40	354.00	Draft response to P. Hamilton's query on tax settlement proposal email; Revise emails to C. Schildt and P. Hamilton re: tax proposal email.
Nick Brearton	04/29/2019	885.00	0.80	708.00	Review of fiscal 2018 financial statements and tax return provided by EY. Subsequent discussion with S. Dedic re: queries about B/S and I/S.
Total for Nick Brearton			**21.80**	**19,293.00**	
George Bourikas	01/03/2019	690.00	0.50	345.00	Review of BLG's draft interest stops memo to CRA.
George Bourikas	01/07/2019	690.00	0.30	207.00	Discuss with N. Brearton re: interest stops memo, various file issues.
George Bourikas	01/11/2019	690.00	0.30	207.00	Prepare cover letter for interest stops memo to CRA. Meet with N. Brearton re: interest stop memo.
George Bourikas	01/14/2019	690.00	0.50	345.00	Review of GST Form 111 and supporting files for 2016 stub period.
George Bourikas	01/15/2019	690.00	1.50	1,035.00	Call with L. Lai re: GST Form 111 and supporting files for 2016 stub period; finalize letter to CRA re: same; prepare response email to GIA re: CRA tax settlement status.
George Bourikas	01/18/2019	690.00	0.50	345.00	Finalize letter to CRA re: Form GST111 and issue.
George Bourikas	01/21/2019	690.00	0.30	207.00	Finalize response to GIA re: CRA update.
George Bourikas	01/22/2019	690.00	0.80	552.00	Prepare tax waiver for 2014 tax year; call with D. Foo re: same; discussion with N. Brearton re: same.
George Bourikas	01/25/2019	690.00	1.00	690.00	Review of cover letter to Dept of Justice and related settlement offer.
George Bourikas	02/14/2019	690.00	1.00	690.00	Call with L. Lai re: status of financial statements, income tax returns and HST returns, other matters; update list of outstanding issues on the file.
George Bourikas	02/19/2019	690.00	0.50	345.00	Call with CRA re: BLG interest stop memo; discussion with N. Brearton re: same.
George Bourikas	02/25/2019	690.00	2.50	1,725.00	Discussion with N. Brearton re: CRA amended claim, status of data transfer, other file matters; prepare response to GIA re: potential liability of former branch managers and review of prior correspondence with GIA re: same; update file outstanding issues list.
George Bourikas	02/27/2019	690.00	0.70	483.00	Call with BLG and N. Brearton re: potential Lishman liability. Discussion with N. Brearton re: email to GIA on Lishman liability.
George Bourikas	02/28/2019	690.00	0.30	207.00	Draft email response to GIA re: Lishman liability.
George Bourikas	03/04/2019	690.00	0.50	345.00	Respond to CRA inquiry re: Linda Lai T4.
George Bourikas	03/07/2019	690.00	0.20	138.00	Email to GIA re: inquiry on principal officer liability.
George Bourikas	03/18/2019	690.00	1.00	690.00	Detailed review of CRA amended proof of claim and comparison to original proof of claim filed; comparison to calculation spreadsheets reviewed by CRA field audit team; meet with N. Brearton to discuss same.
George Bourikas	03/21/2019	690.00	1.00	690.00	Call with N. Brearton, S. Fyfe, R. Westwood re: CRA amended proof of claim, next steps on CRA settlement process; subsequent discussion with N. Brearton re: same.
George Bourikas	04/01/2019	690.00	2.50	1,725.00	Call with B. Webb (CRA) re: CRA amended proof of claim and subsequent discussion with N. Brearton re: same; revisions to statement of assets and liabilities/reserves to provide to GIA; meet with S. Dedic and N. Brearton re: same; review of reply to 2011 tax appeal.
George Bourikas	04/02/2019	690.00	0.30	207.00	Revisions to statement of assets and liabilities/reserves prepared by S. Dedic to provide to GIA.
George Bourikas	04/04/2019	690.00	0.50	345.00	Call with J. Catton (CRA) re: CRA review of tax scenarios. Discussion with N. Brearton re: call with CRA.
George Bourikas	04/08/2019	690.00	0.80	552.00	Review of EY proposed CRA tax settlement calculations; discussion with N. Brearton re: Sungard server / MSCL wind-up issues.
George Bourikas	04/09/2019	690.00	1.00	690.00	Call with L. Lai re: Sungard server access requirements; meet with C. Walker re: same; meet with N. Brearton re: same.
George Bourikas	04/10/2019	690.00	0.50	345.00	Review of CRA response re: interest stops memo; subsequent discussion with N. Brearton re: same.
George Bourikas	04/11/2019	690.00	1.00	690.00	Call with CRA re: form GST 111; correspondence with L. Lai re: same; status update with L. Lai re: financial statement preparation, Germany audits, other GIA requests.
George Bourikas	04/15/2019	690.00	1.00	690.00	Call with BLG, EY re: CRA interest-stops, CRA tax settlement, filing of outstanding tax returns.
George Bourikas	04/16/2019	690.00	0.30	207.00	Call with L. Lai re: GIA tax return request.
George Bourikas	04/18/2019	690.00	0.20	138.00	Discussions with N. Brearton re: HST issue with CRA, GIA email, EY engagement letter for 2018 tax return.
George Bourikas	04/22/2019	690.00	2.00	1,380.00	Call with L. Lai re: HST returns; review of CRA settlement discussion document and discuss same with N. Brearton; prepare letter to CRA re: HST returns filed; revisions to CRA settlement document.

George Bourikas	04/23/2019	690.00	0.80	552.00	Review and finalize fax to Lola at CRA re: HST returns; review of EY engagement letter to prepare Maple 2018 corporate tax returns.
George Bourikas	04/25/2019	690.00	0.30	207.00	Prepare response to P. Hamilton query re: CRA settlement.
Total for George Bourikas			**24.60**	**16,974.00**	
Sven Dedic	01/02/2019	530.00	2.00	1,060.00	Discussion with RBC DS in order to transfer and liquidate securities to cash for purpose of operating expenses; cash reconciliation up to November 31, 2018 including reconciliation of cash and liquid securities.
Sven Dedic	01/22/2019	530.00	1.00	530.00	Obtaining documents including past reconciliations for L. Lai and her preparation of Nov.2017 FS.
Sven Dedic	01/30/2019	530.00	0.50	265.00	Look into Citi account and funds remaining yet to be transferred into estate; discussion with D. Schnarr re: same.
Sven Dedic	01/31/2019	530.00	0.30	159.00	Discussion with L. Lai re: o/s items for Nov.2017 financial statements.
Sven Dedic	02/04/2019	530.00	2.00	1,060.00	Monthly reconciliation of cash and securities balance including categorization of transactions and retrieval of bank statements.
Sven Dedic	02/05/2019	530.00	0.50	265.00	Call Citigroup about outstanding cash balance in account re: to Maple securities.
Sven Dedic	02/13/2019	530.00	1.50	795.00	Addressing L. Lai questions required for preparation of November 2018 financial statements including two specific transactions and related inquiry with RBC re: same.
Sven Dedic	02/14/2019	530.00	0.50	265.00	Compiling KPMG invoices to be reviewed by Cost Counsel as part of administration from August 2017 to August 2018.
Sven Dedic	02/19/2019	530.00	0.70	371.00	Draft correspondence to Cost Counsel re: period of review.
Sven Dedic	02/21/2019	530.00	1.00	530.00	Review bank reconciliation and R&D for prior period.
Sven Dedic	02/27/2019	530.00	1.00	530.00	Discussion with D. Richmond re: re-investment of RBC DS funds and appropriate investments including time horizon; review of prior investments to assist in decision and review of options proposed by D. Richmond.
Sven Dedic	02/28/2019	530.00	0.50	265.00	Discussion with L. Lai re: outstanding questions for preparation of financial statements.
Sven Dedic	03/27/2019	530.00	1.50	795.00	Preparation of package of BLG invoices for Cost Counsel following discussion with N. Brearton.
Sven Dedic	03/28/2019	530.00	2.00	1,060.00	Prepare R&D for February 2019 including categorization of all transactions; review of liquid securities and updating breakdown; preparing tables as requested by GIA for summary of assets, liquid securities, provisions, liabilities and reserve.
Sven Dedic	03/29/2019	530.00	3.00	1,590.00	Preparation of tables for support to GIA request on assets, liabilities and accruals.
Sven Dedic	04/01/2019	530.00	0.40	212.00	Meet with N. Brearton and G. Bourikas on statement of assets, liabilities and reserves for GIA.
Sven Dedic	04/02/2019	530.00	2.50	1,325.00	Draft of schedules requested by GIA on financial position and liabilities of Maple Bank. Discussion with N. Brearton and G. Bourikas on reserves. Draft email to Cost Counsel re: review of fees and subsequent discussion with N. Brearton re: revisions to email.
Sven Dedic	04/03/2019	530.00	2.50	1,325.00	Review of prior distribution Order and general reserve Order to determine adequate liability and corresponding reserve.
Sven Dedic	04/08/2019	530.00	1.00	530.00	Review bank reconciliation and R&D for prior period.
Sven Dedic	04/10/2019	530.00	1.30	689.00	Prepare cash position tables.
Sven Dedic	04/16/2019	530.00	1.00	530.00	Inputting transactions into cash flow monitoring schedule.
Sven Dedic	04/18/2019	530.00	1.00	530.00	Review of R&D to determine whether HST payments were made; discussion with G. Bourikas re: same. Discussion with N. Brearton on billings.
Sven Dedic	04/29/2019	530.00	1.00	530.00	Review of 2018 tax year information and discussion with L. Lai re: same and discrepancies between return and FS. Discussion with N. Brearton on 2018 FS.
Sven Dedic	04/30/2019	530.00	1.50	795.00	Review of 2018 tax year information. Continued discussion with L. Lai re: 2018 tax year and discrepancies between return and FS.
Total for Dedic, Sven			**30.20**	**16,006.00**	
Annette Chopowick	01/11/2019	220.00	0.60	132.00	Attend to banking matters.
Annette Chopowick	01/16/2019	220.00	0.60	132.00	Prepare bank reconciliations.
Annette Chopowick	02/13/2019	220.00	0.20	44.00	Banking and posting of payments.
Annette Chopowick	02/14/2019	220.00	0.30	66.00	Attend to banking matters.
Annette Chopowick	03/12/2019	220.00	0.30	66.00	Attend to banking matters.
Annette Chopowick	03/13/2019	220.00	0.30	66.00	Correspondence to CRA re T4 matter.
Annette Chopowick	03/14/2019	220.00	0.30	66.00	Attend to banking matters.
Annette Chopowick	03/26/2019	220.00	0.30	66.00	Bank reconciliations and posting items.
Annette Chopowick	03/29/2019	220.00	0.30	66.00	Attend to banking matters.
Annette Chopowick	04/09/2019	220.00	0.30	66.00	Attend to banking matters.
Total for Chopowick, Annette			**3.50**	**770.00**	
	Total		**80.1**	**53,043.0**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

September 30, 2023

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8005045766
Reference	: 2000496507
Client	: 1000029297
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of May 1 to July 31, 2019, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	42,085.50 CAD
	$	**42,085.50** CAD
HST		5,471.12
Amount Due	$	**47,556.62** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005045766 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 47,556.62 CAD

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Professional Fees Summary - Maple Bank Phase 1
For the period May 1, 2019 to July 31, 2019

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	885	13.10	11,593.50
Katherine Forbes	Partner	885	0.20	177.00
George Bourikas	Sr. Manager	690	31.40	21,666.00
Sven Dedic	Manager	530	14.70	7,791.00
Annette Chopowick	Technician	220	3.90	858.00
Total			**63.30**	**42,085.50**

Maple Financial Liquidation
May 1, 2019 to July 31, 2019

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Nick Brearton	5/7/2019	885.00	0.90	796.50	Discussion with G. Faude (GIA) re: meeting on May 13 and subsequent email advising not available. Email to C. Schildt re: making tax proposal. Subsequent discussion with S. Fyfe re: making proposal to CRA and Justice Dept. Discussion with S. Dedic re: 2018 F/S and tax return discrepancy.
Nick Brearton	5/10/2019	885.00	0.30	265.50	Discussion with S. Fyfe re: email to Justice Dept outlining "proposal" and comments on same.
Nick Brearton	5/28/2019	885.00	0.40	354.00	Discussions with G. Bourikas re: call requested by the GIA and topics they wish to discuss.
Nick Brearton	5/29/2019	885.00	1.00	885.00	Discussion with G. Bourikas re: call with GIA; Conference call with G. Bourikas and BLG re: rejection of settlement proposal by CRA and next steps, discoveries.
Nick Brearton	5/30/2019	885.00	0.20	177.00	Discussion with G. Bourikas and S. Dedic re: HST returns and Citibank funds.
Nick Brearton	6/3/2019	885.00	0.20	177.00	Discussion with G. Bourikas re: candidates for document discovery.
Nick Brearton	6/4/2019	885.00	0.40	354.00	Review of BLG's email re: discussion with Justice Dept. Discussion with G. Bourikas re: tax update. Email to BLG re: discoveries/potential for settlement.
Nick Brearton	6/5/2019	885.00	1.70	1,504.50	Prepare for call with GIA; Call with GIA. Subsequently discuss with G. Bourikas next steps.
Nick Brearton	6/6/2019	885.00	0.70	619.50	Discussion with D. Scott re: availability for tax discovery. Subsequent email to D. Scott on same. Discussion with G. Bourikas re: potential involvement of D. Scott.
Nick Brearton	6/11/2019	885.00	0.30	265.50	Discussion with G. Bourikas re: D. Scott involvement in discovery process. Discussion with G. Bourikas re: his call with BLG.
Nick Brearton	6/13/2019	885.00	0.20	177.00	Various emails to G. Bourikas re: EY tax bill, GIA follow-up on tax info.
Nick Brearton	6/17/2019	885.00	0.20	177.00	Review of BLG emails re: discussions with Justice Dept to extend discoveries/litigation timetable. Review of draft document to Court requesting new timetable.
Nick Brearton	6/18/2019	885.00	0.20	177.00	Call with G. Bourikas re: discovery extension, memo to GIA.
Nick Brearton	6/19/2019	885.00	0.50	442.50	Review of S. Fyfe's draft email to GIA re: tax litigation outcomes. Discussion with G. Bourikas re: GIA info request.
Nick Brearton	6/20/2019	885.00	0.30	265.50	Review of Justice Dept's query re: liquidator's position on interest owing to CRA. Email to BLG re: responding to same.
Nick Brearton	6/25/2019	885.00	0.90	796.50	Discussion with G. Bourikas re: tax analysis for GIA, including review of materials.
Nick Brearton	6/26/2019	885.00	0.60	531.00	Discussion with G. Bourikas re: tax analysis for GIA; Discussion with G. Bourikas re: tax slide revisions.
Nick Brearton	7/9/2019	885.00	0.30	265.50	Discussion with G. Bourikas re: file update.
Nick Brearton	7/10/2019	885.00	1.00	885.00	Discussion with G. Bourikas re: tax appeal status, timing of GIA visit and tax materials for GIA. Review of BLG's draft response to Justice Dept re: Justice's rejection of our interest position and provide comments on same. Review draft email to BLG providing comments on BLG's tax analysis to the GIA re: issues with BLG analysis/missing EY numbers and providing scenario summary.
Nick Brearton	7/17/2019	885.00	0.90	796.50	Discussion with G. Bourikas re: upcoming call with EY and BLG on GIA tax info requested; Conference call with EY and BLG re: finalizing materials for GIA on potential tax outcomes.
Nick Brearton	7/18/2019	885.00	0.90	796.50	Conference call with BLG (N. Miklaucic and S. Fyfe) and G. Bourikas re: tax appeal discovery process, offer to settle. Subsequent discussion with G. Bourikas re: next steps.
Nick Brearton	7/19/2019	885.00	0.30	265.50	Discussion with G. Bourikas re: revisions to BLG's tax analysis memo for the GIA.
Nick Brearton	7/26/2019	885.00	0.40	354.00	Review of emails to/from C. Schildt re: visit and topics to be discussed. Forward to A. MacFarlane; Review of various emails from G. Bourikas re: status of tax memo for GIA.
Nick Brearton	7/31/2019	885.00	0.30	265.50	Discussion with D. Scott re: assisting on tax appeal and issues with same.
Total For Nick Brearton			**13.10**	**11,593.50**	
Katherine Forbes	6/17/2019	885.00	0.10	88.50	Approving payments for Iron Mountain storage costs.
Katherine Forbes	6/19/2019	885.00	0.10	88.50	Approving payments to EY Law for tax services.
Total for Katherine Forbes			**0.20**	**177.00**	

Maple Financial Liquidation
May 1, 2019 to July 31, 2019

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
George Bourikas	5/13/2019	690.00	0.50	345.00	Update open items tracking spreadsheet.
George Bourikas	5/14/2019	690.00	0.70	483.00	Review of 2018 corporate tax return; call with D. Foo re: same; review and complete Form T183.
George Bourikas	5/21/2019	690.00	0.30	207.00	Call with CRA re: Linda Lai 2017 amended T4.
George Bourikas	5/24/2019	690.00	1.80	1,242.00	Call with CRA re: Linda Lai 2017 amended T4; review of November 30, 2018 MBTOR HST return.
George Bourikas	5/28/2019	690.00	1.20	828.00	Discuss with N. Brearton GIA's requested call and topics to be covered. Prepare for call with GIA - review of cash, securities, reserves, status of data transfers, etc.
George Bourikas	5/29/2019	690.00	1.00	690.00	Discuss with N. Brearton re: preparations for GIA call. Call with N. Brearton, S. Fyfe re: CRA tax settlement.
George Bourikas	5/30/2019	690.00	1.30	897.00	Call with L. Lai re: HST return and HST Form 111, availability and willingness to participate in CRA document discovery process, retrieval of funds from Citibank account; discuss same with N. Brearton and S. Dedic; update outstanding items list.
George Bourikas	6/3/2019	690.00	0.30	207.00	Review email from N. Miklaucic (BLG) re: discussion with Justice Dept; discuss candidates for document discovery with N. Brearton.
George Bourikas	6/4/2019	690.00	2.20	1,518.00	Call with GIA re: fulsome file update - CRA tax dispute, data transfer, reserves, eventual distribution to GIA, other matters; prepare email to BLG re: memo to GIA on tax dispute, outlining various go forward strategies and potential economic outcomes associated with each. Discussion with N. Brearton re: tax.
George Bourikas	6/5/2019	690.00	1.40	966.00	Review L. Lai invoice for April and May 2019. Call with GIA. Subsequent discussion with N. Brearton on next steps.
George Bourikas	6/6/2019	690.00	0.50	345.00	Discuss with N. Brearton issues around involving Don Scott in discovery process.
George Bourikas	6/10/2019	690.00	0.90	621.00	Call with A. MacFarlane re: discovery process on tax appeal, update call with the GIA, other file matters.
George Bourikas	6/11/2019	690.00	2.20	1,518.00	Discuss with N. Brearton re: D. Scott discovery participation; call with S. Fyfe, N. Miklaucic re: GIA request for legal memo on plan to deal with CRA tax dispute going forward, and discovery process; prepare call summary notes for N. Brearton; call with N. Brearton re: same.
George Bourikas	6/17/2019	690.00	0.20	138.00	Review of letter to Department of Justice to extend timeline for discoveries.
George Bourikas	6/18/2019	690.00	0.20	138.00	Call with N. Brearton re: discovery extension, timeline memo to the GIA.
George Bourikas	6/19/2019	690.00	2.30	1,587.00	Review of BLG draft legal memo to GIA re: various economic outcomes on tax appeal; call with N. Brearton re: same; call with S. Fyfe re: same.
George Bourikas	6/20/2019	690.00	1.30	897.00	Prepare summary chart for BLG memo to GIA re: various economic outcomes associated with CRA claim.
George Bourikas	6/24/2019	690.00	0.60	414.00	Prepare letter to Newfoundland Registry of Companies re: annual return.
George Bourikas	6/25/2019	690.00	0.80	552.00	Meet with N. Brearton to discuss GIA tax update materials.
George Bourikas	6/26/2019	690.00	3.50	2,415.00	Prepare detailed report to GIA re: CRA tax dispute update materials; detailed review of BLG legal memo on same; meet with N. Brearton to discuss same.
George Bourikas	7/9/2019	690.00	0.30	207.00	Meet with N. Brearton re: file update.
George Bourikas	7/10/2019	690.00	0.50	345.00	Meet with N. Brearton re: response to DOJ on interest-stops, discuss GIA tax scenario summary document, other file matters.
George Bourikas	7/15/2019	690.00	0.50	345.00	Prepare email to BLG and EY re: GIA tax analysis.
George Bourikas	7/17/2019	690.00	2.50	1,725.00	Meet with N. Brearton re: CRA interest calculations; call with S. Fyfe, N. Brearton, D. Foo, A. Macfarlane re: CRA tax analysis for GIA; revisions to same.
George Bourikas	7/18/2019	690.00	1.40	966.00	Call with S. Fyfe, N. Miklaucic, N. Brearton re: CRA discoveries; subsequent discussion with N. Brearton; prepare email to D. Neish: MBS mortgage terms.
George Bourikas	7/19/2019	690.00	1.00	690.00	Review revisions to BLG memo and discuss same with N. Brearton.
George Bourikas	7/22/2019	690.00	0.60	414.00	Call with R. Westwood, E. Coddington re: CRA interest calculations.
George Bourikas	7/26/2019	690.00	1.40	966.00	Detailed review of EY interest on CRA claim calculations; correspondence with EY on same.
Total For George Bourikas			**31.40**	**21,666.00**	
Sven Dedic	5/6/2019	530.00	1.00	530.00	Discussion with L. Lai re: tax filing and discrepancies between FS and tax return.
Sven Dedic	5/7/2019	530.00	2.50	1,325.00	Review of Nov.30 2018 FS in relation to tax return filed; discussion with N. Brearton re: same.
Sven Dedic	5/13/2019	530.00	1.50	795.00	Review of revised FS prepared by L. Lai following inquiries of CRA return; discussion with L. Lai re: same and answering other questions.

Maple Financial Liquidation
May 1, 2019 to July 31, 2019

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Sven Dedic	5/21/2019	530.00	4.00	2,120.00	Creating schedules for GIA request on reconciliation of R&D from Aug.31 2017 to present; categorizing all transaction; assessing impact of forex changes in time period to cash flow impact; performing bank recs of all bank accounts as at Apr. 30 2019.
Sven Dedic	5/24/2019	530.00	1.00	530.00	Edit of schedules for GIA request on R&D.
Sven Dedic	5/28/2019	530.00	1.00	530.00	Follow up with Citi account representative for funds remaining in balance.
Sven Dedic	5/30/2019	530.00	0.20	106.00	Discussion with N. Brearton and G. Bourikas re: HST returns and Citibank funds.
Sven Dedic	6/18/2019	530.00	1.00	530.00	Review of BLG invoices following email from A. MacFarlane; review of last approved fees from court reports and organizing payment of same.
Sven Dedic	6/26/2019	530.00	1.50	795.00	Review of upcoming investment maturities; discussion with RBC DS re: same and plan for re-investment; preparing declaration form for investments for tax purposes.
Sven Dedic	7/18/2019	530.00	1.00	530.00	Discussion with RBC DS on CRA declaration forms required for 2019 year; review and preparation of form and obtaining signatures.
Total For Sven Dedic			**14.70**	**7,791.00**	
Annette Chopowick	5/6/2019	220.00	0.60	132.00	Prepare bank reconciliations.
Annette Chopowick	6/7/2019	220.00	0.20	44.00	Process payments.
Annette Chopowick	6/13/2019	220.00	0.20	44.00	Prepare bank reconciliations.
Annette Chopowick	6/14/2019	220.00	0.20	44.00	Process payments.
Annette Chopowick	6/18/2019	220.00	0.20	44.00	Process payments.
Annette Chopowick	6/21/2019	220.00	0.70	154.00	Process payments and attend to banking matters.
Annette Chopowick	6/25/2019	220.00	0.40	88.00	Prepare bank reconciliations.
Annette Chopowick	7/9/2019	220.00	0.60	132.00	Attend to banking matter.
Annette Chopowick	7/15/2019	220.00	0.80	176.00	Bank reconciliations; attend to banking matter.
Total for Annette Chopowick			**3.90**	**858.00**	
Grand Total			**63.30**	**42,085.50**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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Toronto, ON M5W 7A6

September 30, 2023

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8005045778
Reference	: 2000496507
Client	: 1000029297
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of August 1 to December 31, 2019, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	82,194.00 CAD
	$	**82,194.00** CAD
HST		10,685.22
Amount Due	$	**92,879.22** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005045778 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 92,879.22 CAD

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Professional Fees Summary - Maple Bank Phase 1
For the period August 1, 2019 to September 30, 2019

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	885	10.30	9,115.50
George Bourikas	Sr. Manager	690	28.20	19,458.00
Sven Dedic	Manager	530	12.50	6,625.00
Annette Chopowick	Technician	220	1.50	330.00
Total			**52.50**	**35,528.50**

Professional Fees Summary - Maple Bank Phase 1
For the period October 1, 2019 to December 31, 2019

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	910	14.00	12,740.00
George Bourikas	Sr. Manager	710	38.80	27,548.00
Sven Dedic	Manager	545	11.00	5,995.00
Annette Chopowick	Technician	225	1.70	382.50
Total			**65.50**	**46,665.50**

Maple Financial Liquidation
August 1, 2019 to September 30, 2019

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Nick Brearton	8/6/2019	885.00	0.30	265.50	Discussion with G. Bourikas re: updated interest and penalty calculations on tax scenarios.
Nick Brearton	8/7/2019	885.00	0.30	265.50	Discussion with D. Scott re: tax assistance and rate/compensation requested.
Nick Brearton	8/14/2019	885.00	1.40	1,239.00	Discussion with G. Bourikas re: file update, CRA discovery/undertaking options and strategy, BLG Litigation Update Memo, other file matters.
Nick Brearton	8/15/2019	885.00	0.30	265.50	Discussion with BLG (A. MacFarlane, S. Fyfe) and G. Bourikas re: use of D. Scott as a witness in tax case.
Nick Brearton	8/21/2019	885.00	0.80	708.00	Discussion with BLG and G. Bourikas re: implications of data centre being closed by MSCL on December 31, 2019 and our response to same; subsequent notes on action plan.
Nick Brearton	8/27/2019	885.00	0.30	265.50	Discussion with G. Bourikas re: status of inquiries on records stored at SunGard.
Nick Brearton	8/30/2019	885.00	0.20	177.00	Discussion with G. Bourikas re: inquiry from GIA and response to same.
Nick Brearton	9/3/2019	885.00	2.40	2,124.00	Discussion with G. Bourikas re: agenda for meeting with BLG and preparation for GIA call; meeting with BLG (A. A. MacFarlane and S. Fyfe) to discuss CRA matters including interest appeal, SunGard, Lishman, termination of role; subsequent discussion with G. Bourikas re: next steps; discussion with G. Bourikas re: Campbell on linking mortgage files to MBS.
Nick Brearton	9/10/2019	885.00	1.60	1,416.00	Pre-meeting with BLG and G. Bourikas re: GIA call; subsequent conference call with GIA, BLG (A. MacFarlane, S. Fyfe) and G. Bourikas to discuss file status; subsequent discussion with BLG and G. Bourikas re: action items arising from call.
Nick Brearton	9/12/2019	885.00	0.40	354.00	Review of draft timeline, including tasks associated with our discharge as Liquidator as requested by GIA.
Nick Brearton	9/18/2019	885.00	2.30	2,035.50	Review of doscovery questions from Dept of Justice re: tax appeal; conference call with BLG (S. Fyfe, N. Miklaucic) and G. Bourikas re: responding to Justice's questions; subsequent discussion with G. Bourikas re: next steps.
Total For Nick Brearton			**10.30**	**9,115.50**	
George Bourikas	8/6/2019	690.00	0.30	207.00	Meet with N. Brearton re: updated interest and penalty calculations on tax scenarios.
George Bourikas	8/7/2019	690.00	1.30	897.00	Review of BLG memo re: Litigation Progress Update for the GIA, revisions to same.
George Bourikas	8/8/2019	690.00	0.20	138.00	Call with S. Fyfe re: Litigation Progress Update.
George Bourikas	8/13/2019	690.00	0.20	138.00	Review and file GST Form 111 filing confirmation correspondence from CRA.
George Bourikas	8/14/2019	690.00	2.50	1,725.00	Meet with N. Brearton re: file update, CRA discovery/undertakings options and strategy, BLG Litigation Progress Update Memo, other file matters; finalize and distribute to the GIA the CRA dispute update memo and flowchart.
George Bourikas	8/15/2019	690.00	1.20	828.00	Coordinate calls and meetings with counsel; call with N. Brearton, S. Fyfe and A. MacFarlane re: CRA discovery process; call with CRA re: GST Form 111 filing.
George Bourikas	8/16/2019	690.00	0.30	207.00	Review Request to Amend Timetable Order; call with CRA re: GST Form 111.
George Bourikas	8/21/2019	690.00	1.30	897.00	Review of updated cash and reserve tables for GIA meeting; meet with S. Dedic to discuss same; call with D. Neish re: NHA MBS pools and representation of underlying mortgages; discussion with N. Brearton and BLG re: data centre closure by MSCL.
George Bourikas	8/22/2019	690.00	0.30	207.00	Update open items tracker file.
George Bourikas	8/27/2019	690.00	0.30	207.00	Meet with N. Brearton re: records stored at Sungard.
George Bourikas	8/28/2019	690.00	0.40	276.00	Correspondence with L. Lai re: MBS prepayment options, Maple Bank financial statements.
George Bourikas	8/30/2019	690.00	0.70	483.00	Respond to email from GIA re: CRA tax scenarios, P. Lishman personal liability issue, meeting in Toronto; discuss same with N. Brearton.
George Bourikas	9/3/2019	690.00	3.50	2,415.00	Prepare for and attend meeting with N. Brearton, A. MacFarlane, S. Fyfe re: CRA settlement issue, P. Lishman personal liability, MSCL Sungard facility, requirement for court report, upcoming call and meeting with the GIA; prepare agenda for Sept 10th call with the GIA; email to K. Campbell re: MBS and mortgage databases; discussion with N. Brearton re: linking MBS to underlying mortgage origination data.
George Bourikas	9/4/2019	690.00	0.20	138.00	Review of principal officer claims order.
George Bourikas	9/5/2019	690.00	1.00	690.00	Call with L. Lai re: backup of data required from Sungard server, obtaining underlying mortgage data with prepayment terms for CRA dispute; prepare email to A. MacFarlane re: same.
George Bourikas	9/9/2019	690.00	1.90	1,311.00	Email to GIA re: call agenda; review emails from counsel re: Lishman liability issue, Sungard facility closure issue; prepare speaking notes for call with GIA.

Maple Financial Liquidation
August 1, 2019 to September 30, 2019

George Bourikas	9/10/2019	690.00	3.00	2,070.00	Correspondence with L. Lai re: mortgage listing with prepayment details; call with GIA and BLG re: CRA tax issue, Lishman personal liability, shutting down of Sungard facility, termination of role as Liquidator; pre and post-call meeting with N. Brearton, A. MacFarlane, S. Fyfe; partially prepare steps to terminate WURA proceedings document for the GIA.
George Bourikas	9/11/2019	690.00	1.30	897.00	Prepare steps to terminate WURA proceedings document for the GIA.
George Bourikas	9/12/2019	690.00	0.70	483.00	Discuss memo to GIA re: steps to terminate WURA proceedings and process revisions to same.
George Bourikas	9/16/2019	690.00	1.60	1,104.00	Review of discovery questions from the Department of Justice; process revisions and finalize memo to the GIA re: termination of liquidation proceedings under WURA.
George Bourikas	9/17/2019	690.00	0.20	138.00	Review EY invoice for tax services and coordinate payment.
George Bourikas	9/18/2019	690.00	3.50	2,415.00	Review of discovery questions from the Department of Justice; call with N. Brearton, S. Fyfe, N. Miklaucic re: same; discuss plan of action to answer discover questions with N. Brearton; correspondence with L. Lai, D. Schnarr, EY re: same; prepare tracking sheet for responses to discovery questions.
George Bourikas	9/19/2019	690.00	0.80	552.00	Call and subsequent emails with L. Lai re: CRA questions on written examination for discovery.
George Bourikas	9/24/2019	690.00	1.50	1,035.00	Review L. Lai notes on questions for CRA discovery and provide documents to L. Lai; call with N. Miklaucic re: same.
Total For George Bourikas			**28.20**	**19,458.00**	
Sven Dedic	8/19/2019	530.00	2.00	1,060.00	Review of last deliverables sent to GIA in advance of upcoming meeting; updating R&D for upcoming cash position schedule.
Sven Dedic	8/21/2019	530.00	1.50	795.00	Updating schedules per GIA request including: cash position schedule; securities market value etc. as at July 31 2019 and discussion with G. Bourikas re: same.
Sven Dedic	8/22/2019	530.00	2.50	1,325.00	Discussion with M. Aloysious of RBC on upcoming maturities in the security portfolio and investment time horizon; review of Phase 1 and Phase 2 professional fees from December 2018 to July 2019.
Sven Dedic	8/23/2019	530.00	3.00	1,590.00	Updating GIA schedules including cash position schedule, reserve schedule, estimated costs to administer; draft of summary of major cash movements in the period from last GIA reporting.
Sven Dedic	8/27/2019	530.00	1.00	530.00	Discussion with L. Lai re: Citi contact to obtain remaining funds leftover; draft of summary for N. Brearton for upcoming GIA meeting.
Sven Dedic	9/17/2019	530.00	2.50	1,325.00	Reconciliation of all bank accounts and updating of R&D for future court reports; review of Maple Bank holdings and updating summary to be sent.
Total For Sven Dedic			**12.50**	**6,625.00**	
Annette Chopowick	8/7/2019	220.00	0.20	44.00	Attend to banking matter.
Annette Chopowick	8/27/2019	220.00	0.60	132.00	Bank reconciliations.
Annette Chopowick	8/28/2019	220.00	0.10	22.00	Attend to banking matters.
Annette Chopowick	9/26/2019	220.00	0.60	132.00	Bank reconciliations.
Total for Annette Chopowick			**1.50**	**330.00**	
Grand Total			**52.50**	**35,528.50**	

Maple Financial Liquidation
October 1, 2019 to December 31, 2019

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Nick Brearton	10/7/2019	910.00	0.40	364.00	Discussion with G. Bourikas re: status of letters to GIA, discussion with Lishman's counsel on questioning/release of Principal Off reserve, tax discoveries, GIA request to meet, and interest clock count application.
Nick Brearton	10/10/2019	910.00	0.50	455.00	Discussion with S. Dedic re: BNS investment; subsequent discussion with E. Fares re: same.
Nick Brearton	10/16/2019	910.00	2.30	2,093.00	Review of BLG's draft email to GIA re: Lishman reserve; review of BLG e-mail on A. MacFarlane's discussion with V. Graham re: SunGard facility closure; discussion with A. MacFarlane, C. Savo and G. Bourikas re: data transfer process, SunGard closure, interest clock stop court motion, GIA visit; subsequent discussion with G. Bourikas re: GIA note and contents of same; discussion with G. Bourikas re: call with L. Lai on CRA discoveries; subsequent discussion with L. Lai and G. Bourikas re: prepayment rights, MBC information sources, prepayment privileges; discussion with G. Bourikas re: CRA audit, status of GIA letter.
Nick Brearton	10/17/2019	910.00	0.20	182.00	Review and revise e-mail to GIA re: November Court date.
Nick Brearton	10/18/2019	910.00	0.20	182.00	Review and revise e-mail to GIA re: visit to Toronto, and timing of Court applications.
Nick Brearton	11/1/2019	910.00	0.70	637.00	Discussion with Osler (V. Graham), D. Schnarr and A. MacFarlane re: MSCL plans to destroy their comingled data and dismantle the SunGard facility.
Nick Brearton	11/6/2019	910.00	0.60	546.00	Conference call with BLG and G. Bourikas re: data and letters to National and Teachers, proposed CRA interest settlement, and Court report for December 17 hearing; subsequent discussion with G. Bourikas re: call outcome.
Nick Brearton	11/11/2019	910.00	0.50	455.00	Discussion with BLG (A. Dickinson) re: response to tax questions from Dept of Justice on details of person responding.
Nick Brearton	11/13/2019	910.00	4.30	3,913.00	Discussion with G. Bourikas re: contract between CMHC and MB-Tor; review with G. Bourikas of various Court documents to determine correct contract; review of tax responses to Justice's questions; meeting with BLG (A. Dickinson and N. Miklaucic) and G. Bourikas to complete review of responses to Dept of Justice's questions, discuss certain responses with BLG, and sign affidavit.
Nick Brearton	11/14/2019	910.00	0.40	364.00	Review of various emails re: finalizing of tax discovery response and filing same; filing of emails; discussion with G. Bourikas re: follow-up on additional mortgage documents.
Nick Brearton	11/18/2019	910.00	0.50	455.00	Discussion with G. Bourikas re: CRA settlement offer on Post CCAA interest.
Nick Brearton	11/26/2019	910.00	0.50	455.00	Call with Stikeman (P. Hamilton), BLG (A. MacFarlane and C. Savo) and G. Bourikas re: upcoming Court hearing, Sungard facility, Liquidator's obligations under Data Transfer Order.
Nick Brearton	12/2/2019	910.00	0.30	273.00	Review of BLG's draft email to Justice Dept responding to proposed interest settlement; discussion with G. Bourikas re: changes.
Nick Brearton	12/3/2019	910.00	1.50	1,365.00	Discussion with V. Graham (Oslers), BLG and G. Bourikas re: MSCL data and the Liquidator assuming responsibility for comingled data; subsequent discussion with G. Bourikas re: December 17 court date and GIA response; discussion with A. MacFarlane, C. Savo and G. Bourikas re: delaying Court date; call with P. Hamilton on data issuess; subsequent discussion with G. Bourikas re: MSCL data transfer concerns.
Nick Brearton	12/6/2019	910.00	0.80	728.00	Call with G. Bourikas, V. Graham, P. Hamilton, and A. MacFarlane re: data transfer from MSCL and court hearing. Subsequent discussion with G. Bourikas re: same.
Nick Brearton	12/20/2019	910.00	0.30	273.00	Discussion with G. Bourikas re: A. MacFarlane's email on CRA's response to reserve reduction request and sharing of information with CRA.
Total For Nick Brearton			**14.00**	**12,740.00**	
George Bourikas	10/4/2019	710.00	0.80	568.00	Detailed review of CRA Discovery Questions status update from L. Lai.
George Bourikas	10/7/2019	710.00	0.40	284.00	Meet with N. Brearton re: CRA discovery, interest stops, Lishman personal liability.
George Bourikas	10/9/2019	710.00	0.50	355.00	Review L. Lai August and September invoice and process payment of same; email to A. MacFarlane re: GIA Lishman liability inquiry.
George Bourikas	10/15/2019	710.00	1.30	923.00	Review CRA discovery questions, potential Court hearing for interest stops issue; correspondence with L. Lai re:CRA discovery questions; review of L. Lai status update re: same; correspondence with EY re: same.
George Bourikas	10/16/2019	710.00	3.50	2,485.00	Call with N. Brearton, A. MacFarlane, C. Savo re: MSCL destruction of Sungard Facility, termination of role under Data Transfer Order, letters to GIA re: Lishman liability, Interest Stops Court process; review of L. Lai CRA discovery questions update; call with L. Lai and N. Brearton re: same; prepare response to GIA re: Court hearings on data transfer and interest stops issues; gather letters to the GIA re: data transfers and provide to BLG to reference in data transfer letter.
George Bourikas	11/6/2019	710.00	1.60	1,136.00	Call with BLG and N. Brearton re: CRA settlement offer on interest stops, data transfer order, other file matters; subsequent discussion with N. Brearton re: same; call with OSFI re: reporting on admitted claims and distributions, and preparation of schedule re: same.
George Bourikas	11/8/2019	710.00	1.70	1,207.00	Review of CRA discovery questions tracking document and certain questions; correspondence with S. Fyfe, N. Miklaucic re: same; call with L. Lai re: same.
George Bourikas	11/11/2019	710.00	0.90	639.00	Prepare email to GIA re: CRA settlement offer; call with BLG re discovery process.
George Bourikas	11/12/2019	710.00	0.70	497.00	Review of responses to CRA discovery questions.
George Bourikas	11/13/2019	710.00	6.00	4,260.00	Review of responses to CRA discovery questions; meeting with N. Brearton and BLG to finalize responses; calls with L. Lai re: same.
George Bourikas	11/14/2019	710.00	0.80	568.00	Call with L. Lai re: CRA discovery questions and meeting with N. Brearton re: same; call with N. Miklaucic re: same.
George Bourikas	11/18/2019	710.00	1.80	1,278.00	Meet with N. Brearton re: CRA settlement offer; review CRA tax claim; revise email to GIA re: CRA settlement offer.
George Bourikas	11/19/2019	710.00	1.70	1,207.00	Obtain and review further mortgage documents from L. Lai to be provided to CRA as responses to discovery questions; revisions to CRA settlement offer summary e-mail.

Maple Financial Liquidation
October 1, 2019 to December 31, 2019

George Bourikas	11/20/2019	710.00	2.50	1,775.00	Call with R. Westwood re: interest calculations; revise interest calculations and email to GIA re: same.
George Bourikas	11/21/2019	710.00	0.20	142.00	Revise email to GIA re: CRA settlement.
George Bourikas	11/25/2019	710.00	3.00	2,130.00	Prepare outline for the Liquidator's Fourteenth Report; review reserves; prepare response email to the GIA re: CRA interest settlement and potential interim distribution.
George Bourikas	11/26/2019	710.00	2.50	1,775.00	Call with P. Hamilton, A. MacFarlane, C. Savo, N. Brearton re: upcoming Court hearing, SunGard facility, Liquidator's obligations under the Data Transfer Order; review counteroffer email to CRA and DOJ; review of reserves and professional fees to date; prepare Court report outline.
George Bourikas	11/27/2019	710.00	1.00	710.00	Prepare Court report outline.
George Bourikas	11/29/2019	710.00	1.00	710.00	Prepare Court report.
George Bourikas	12/2/2019	710.00	0.60	426.00	Discussion on CRA counteroffer email with N. Brearton and revisions to email to CRA/DOJ on same.
George Bourikas	12/3/2019	710.00	1.80	1,278.00	Call with V. Graham, BLG, KPMG re: SunGard facility shut down and subsequent discussion with N. Brearton on same; review L. Lai October and November 2019 invoices (mainly for CRA discovery question response assistance); call with N. Brearton and BLG re: strategy for upcoming Court date. Subsequent discussion with N. Brearton re: MSCL data transfer.
George Bourikas	12/5/2019	710.00	1.20	852.00	Review of tax figures and call with S. Fyfe re: same, in advance of call with CRA re: interest stops settlement.
George Bourikas	12/6/2019	710.00	0.80	568.00	Call with BLG, Stikemans, Osler, MSCL and N. Brearton re: Sungard wind-up; correspondence with BLG re: CRA settlement and discussion with N. Brearton re: same.
George Bourikas	12/9/2019	710.00	0.30	213.00	Call with A. MacFarlane, S. Fyfe re: CRA settlement counteroffer.
George Bourikas	12/12/2019	710.00	0.30	213.00	Review email correspondences on CRA settlement counteroffer.
George Bourikas	12/16/2019	710.00	0.80	568.00	Call with C. Walker re: data backups and ability to run search terms on database files; document same for file.
George Bourikas	12/20/2019	710.00	1.10	781.00	Meet with N. Brearton re: CRA response to tax settlement counteroffer; call with A. MacFarlane and R. Westwood re: providing interest calculation working papers to CRA; discussion with S. Dedic re: post-filing HST filings.
Total For George Bourikas			**38.80**	**27,548.00**	
Sven Dedic	10/10/2019	545.00	0.30	163.50	Discussion with N. Brearton re: BNS Investment.
Sven Dedic	11/11/2019	545.00	2.50	1,362.50	Review of CRA letter for upcoming payroll audit; review of claim settlement master schedule prior to CRA meeting; drafting notes and compiling documents.
Sven Dedic	11/12/2019	545.00	5.00	2,725.00	CRA meeting re: payroll audit; answering inquiries; searching R&D and pulling necessary documents; documenting results of review.
Sven Dedic	11/14/2019	545.00	2.00	1,090.00	Drafting summary of all data related costs per GIA request.
Sven Dedic	12/10/2019	545.00	1.00	545.00	Review of latest RBC DS statements to see liquidity/security position.
Sven Dedic	12/20/2019	545.00	0.20	109.00	Discussion with G. Bourikas re: post filing HST returns.
Total For Sven Dedic			**11.00**	**5,995.00**	
Annette Chopowick	10/11/2019	225.00	0.80	180.00	Attend to banking matters.
Annette Chopowick	10/17/2019	225.00	0.30	67.50	Bank reconciliations.
Annette Chopowick	11/25/2019	225.00	0.20	45.00	Bank reconciliation.
Annette Chopowick	12/4/2019	225.00	0.30	67.50	Attend to banking matter.
Annette Chopowick	12/5/2019	225.00	0.10	22.50	Attend to banking matter.
Total for Annette Chopowick			**1.70**	**382.50**	
Grand Total			**65.50**	**46,665.50**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

September 30, 2023

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8005045782
Reference	: 2000496507
Client	: 1000029297
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of January 1 to April 30, 2020, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	51,419.50 CAD
	$	**51,419.50** CAD
HST		6,684.54
Amount Due	$	**58,104.04** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005045782 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 58,104.04 CAD

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Professional Fees Summary - Maple Bank Phase 1
For the period January 1, 2020 to April 30, 2020

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	910	10.60	9,646.00
George Bourikas	Sr. Manager	710	31.60	22,436.00
Chris Walker	Sr. Manager	710	0.80	568.00
Alison Brown	Manager - Lighthouse	545	0.80	436.00
Sven Dedic	Manager	545	29.80	16,241.00
Annette Chopowick	Technician	225	9.30	2,092.50
Total			**82.90**	**51,419.50**

Maple Financial Liquidation
January 1, 2020 to April 30, 2020

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Nick Brearton	1/10/2020	910.00	0.30	273.00	Discussion with G. Bourikas re: upcoming Court dates.
Nick Brearton	1/13/2020	910.00	0.30	273.00	Discussion with G. Bourikas re: GIA request to reduce reserves.
Nick Brearton	1/14/2020	910.00	0.70	637.00	Call with BLG (A. MacFarlane and C. Savo), Stikeman (P. Hamilton), Oslers (V. Graham) re: MSCL and assumption of data by Liquidator.
Nick Brearton	1/17/2020	910.00	1.00	910.00	Discussion with BLG and G. Bourikas re: reserves, Sungard facility leased by MSCL.
Nick Brearton	1/24/2020	910.00	0.20	182.00	Discuss with G. Bourikas re: responding to GIA queries, MSCL records.
Nick Brearton	1/27/2020	910.00	0.20	182.00	Discuss with G. Bourikas re: reserves and suggestions of Stikeman, record storage for MSCL and new storage contract.
Nick Brearton	1/30/2020	910.00	0.30	273.00	Review of draft email to GIA re: reserves, discuss with G. Bourikas on same.
Nick Brearton	2/5/2020	910.00	0.30	273.00	Discussion with G. Bourikas re: Data Custodian role.
Nick Brearton	2/18/2020	910.00	0.20	182.00	Discussion with G. Bourikas re: status of file.
Nick Brearton	2/19/2020	910.00	0.40	364.00	Review and revise draft email to the GIA re: Sungard facility and rationale for KPMG being Data Custodian. Subs disc with G. Bourikas re: issues on email.
Nick Brearton	2/20/2020	910.00	0.90	819.00	Review and revised GIA email re: Sungard and distribution funds. Conference call with A. MacFarlane, C. Savo and G. Bourikas re: MSCL requests, GIA email and opportunity to destroy comingled data, court application to distribute funds, Independent Cost Counsel (Wigley) replacement.
Nick Brearton	2/24/2020	910.00	1.00	910.00	Call with Stikeman (P. Hamilton) and BLG (A. MacFarlane and C. Savo) and G. Bourikas re: data and court hearing for distribution. Subs disc with G. Bourikas re: next steps on Wigley and CRA. Review and respond to A. MacFarlane's email re: A. Ilchenko becoming Cost Counsel.
Nick Brearton	3/2/2020	910.00	1.10	1,001.00	Attend at Court re: appointment of new Independent Cost Counsel.
Nick Brearton	3/5/2020	910.00	0.30	273.00	Call with Oslers, BLG, Stikeman, MSCL re: record retention and MSCL.
Nick Brearton	3/8/2020	910.00	0.40	364.00	Discussion with G. Bourikas re: Court Report.
Nick Brearton	3/11/2020	910.00	0.40	364.00	Discussion with G. Bourikas re: meeting with Cost Officer and info for same, CRA email on model issues, GIA meeting.
Nick Brearton	3/13/2020	910.00	0.70	637.00	Call with Cost Officer and A. MacFarlane re: file background for fee taxation.
Nick Brearton	4/8/2020	910.00	0.20	182.00	Discussion with G. Bourikas re: background for call with BLG on Sungard data.
Nick Brearton	4/9/2020	910.00	0.80	728.00	Discussion with A. MacFarlane and G. Bourikas re: Sungard and physical record custodian issue; Discussion with G. Bourikas re: response to C. Schildt's email requesting CRA update.
Nick Brearton	4/16/2020	910.00	0.20	182.00	Discussion with G. Bourikas re: call with GIA and A. MacFarlane.
Nick Brearton	4/17/2020	910.00	0.70	637.00	Review of various emails from i) GIA requesting a call, ii) A. MacFarlane's draft email to P. Hamilton and V. Graham; Call with S. Fyfe, A.MacFarlane and G. Bourikas re: data custodian, CRA and agreement on numbers.
Total For Nick Brearton			**10.60**	**9,646.00**	
George Bourikas	1/6/2020	710.00	0.50	355.00	Prepare email to GIA re: open issues and potential Court hearing.
George Bourikas	1/7/2020	710.00	0.60	426.00	Review supplemental responses to discovery questions to CRA; correspond with A. Dickinson (BLG) re: same.
George Bourikas	1/10/2020	710.00	0.50	355.00	Discussion with N. Brearton re: upcoming Court dates; revise email to GIA re: same.
George Bourikas	1/13/2020	710.00	1.10	781.00	Review Court orders and consider GIA request to reduce reserve for future potential claims to nil; discuss same with N. Brearton; prepare email to P. Hamilton and V. Graham; prepare email to BLG re: reduction in potential future claims reserve.
George Bourikas	1/14/2020	710.00	1.30	923.00	Review Sungard Hardware and Software document, and Sungard Services Agreement; call with A. MacFarlane, C. Savo, P. Hamilton, V. Graham and N. Brearton re: Sungard Facility.
George Bourikas	1/16/2020	710.00	1.80	1,278.00	Revisions to proposed CRA reserve calculation; call with R. Westwood re: same; review EY interest working papers; prepare email to A. MacFarlane re: same.
George Bourikas	1/17/2020	710.00	1.00	710.00	Call with N. Brearton, BLG re: reserves, Sungard facility.
George Bourikas	1/21/2020	710.00	0.40	284.00	Prepare email to A. MacFarlane, N. Brearton, C. Savo re: GIA information requests in advance of their creditor's committee meeting.
George Bourikas	1/24/2020	710.00	0.70	497.00	Meeting with N. Brearton re: GIA reporting, MSCL records; emails to BLG and GIA re: GIA creditor meeting information requests; email to V. Graham re: physical records.
George Bourikas	1/27/2020	710.00	0.20	142.00	Meet with N. Breaton re: reserves, record storage for MSCL.
George Bourikas	1/28/2020	710.00	0.60	426.00	Call with A. Macfarlane re: future potential claims reserve; prepare email to V. Graham re: RecordsXpress contract.
George Bourikas	1/29/2020	710.00	1.60	1,136.00	Prepare summary of current reserves and proposed reserves; prepare draft email to the GIA re: proposed changes to reserves in place.

Maple Financial Liquidation
January 1, 2020 to April 30, 2020

George Bourikas	1/30/2020	710.00	1.70	1,207.00	Finalize email to A. MacFarlane re: reserves; prepare emails to V. Graham and D. Schnarr re: Data Custodian role; discuss same with N. Brearton.
George Bourikas	1/31/2020	710.00	1.30	923.00	Finalize financial position and proposed reserve changes email to the GIA; review draft email to GIA re: principal officers claim and send to GIA.
George Bourikas	2/5/2020	710.00	1.70	1,207.00	Prepare response to GIA email re: proposed reduction to reserves; call with A. Macfarlane re: Data Custodian role; discuss same with N. Brearton.
George Bourikas	2/6/2020	710.00	0.60	426.00	Prepare MBTOR financial position (with adjusted reserves) and reply to email from F. Liebing (GIA).
George Bourikas	2/18/2020	710.00	0.80	568.00	Discuss with N. Brearton re: status of Data Custodian role, reserves and distribution to Maple Bank; prepare response email to F. Liebing.
George Bourikas	2/19/2020	710.00	0.20	142.00	Discussion with N. Brearton re: email to GIA on Sungard facility and Data Custodian Role.
George Bourikas	2/20/2020	710.00	0.90	639.00	Call with N. Brearton, A. MacFarlane, C. Savo re: Sungard issues, reserves and distribution to Maple Bank, potential role holding funds in escrow on behalf of MSCL; upcoming Court hearing and relief to be sought; email to N. Miklaucic, A. Holmes re: CRA appeals process.
George Bourikas	2/24/2020	710.00	1.00	710.00	Call with P. Hamilton, A. MacFarlane, C. Savo, N. Brearton re: data custodian, escrow funds, distribution to Maple Bank; subsequent discussions with N. Brearton re: next steps.
George Bourikas	2/28/2020	710.00	0.30	213.00	Provide documents to L. Lai for Maple Bank audit.
George Bourikas	3/2/2020	710.00	1.00	710.00	Provide bank statements to L. Lai re: Maple Bank audit.
George Bourikas	3/8/2020	710.00	0.60	426.00	Discussion with N. Brearton re: Court Report; review Independent Cost Counsel Court order and post to Liquidator's website.
George Bourikas	3/9/2020	710.00	1.60	1,136.00	Prepare Fourteenth Report of the Liquidator; review EY tax calculation spreadsheet provided to CRA in response to CRA query.
George Bourikas	3/11/2020	710.00	0.40	284.00	Call with N. Brearton re: CRA negotiations, meeting with GIA, Court report, etc.
George Bourikas	4/3/2020	710.00	0.60	426.00	Call with Osler and BLG re: potential KPMG data custodian role.
George Bourikas	4/8/2020	710.00	0.90	639.00	Call with C. Walker and A. Brown re: Sungard facility and potential role as data custodian; call with N. Brearton re: same.
George Bourikas	4/9/2020	710.00	2.50	1,775.00	Call with N. Brearton, A. Macfarlane re: data custodian role; call with N. Brearton re: status of interest stops and tax appeal issues; prepare email to A. Macfarlane and N. Brearton re: reserves; prepare response email to C. Schlidt re: status of interest stops and tax appeal issues; review L. Lai monthly invoice and coordinate payment of same.
George Bourikas	4/13/2020	710.00	1.30	923.00	Review November 30, 2019 financial statements; prepare email to D. Foo re: 2019 income tax return; review draft email from A. Macfarlane to V. Graham and P. Hamilton re: data custodian role, and provide comments thereon.
George Bourikas	4/16/2020	710.00	0.80	568.00	Call with GIA, A. MacFarlane, P. Hamilton re: CRA settlement, data custodian role, other file issues; call with N. Brearton re: same.
George Bourikas	4/17/2020	710.00	0.60	426.00	Call with N. Brearton, A. Macfarlane, S. Fyfe re: upcoming Court date, CRA issues, data custodian issues.
George Bourikas	4/20/2020	710.00	0.50	355.00	Review correspondence between BLG and EY re: CRA interest calculations; review BLG invoice to March 31, 2020 and coordinate payment of same; review email from A. MacFarlane re: proposed data custodian role.
George Bourikas	4/22/2020	710.00	1.50	1,065.00	Prepare response email to C. Schlidt re: tax appeal and interest stops scenario numbers.
George Bourikas	4/23/2020	710.00	0.30	213.00	Correspondence with A. Dickinson and L. Lai re: CRA discovery questions.
George Bourikas	4/24/2020	710.00	0.20	142.00	Correspondence with A. Dickinson and L. Lai re: CRA discovery questions.
Total For George Bourikas			**31.60**	**22,436.00**	
Chris Walker	4/8/2020	710.00	0.40	284.00	Conference call with G. Bourikas and A. Brown re KPMG serving as Data Custodian for the Sunguard data facility.
Chris Walker	4/9/2020	710.00	0.40	284.00	Internal consultation with A. Brown re: Sunguard data facility and workflow associated with obtaining and verifying complete data copy.
Total For Chris Walker			**0.80**	**568.00**	
Alison Brown	4/8/2020	545.00	0.40	218.00	Conference call with G. Bourikas and C. Walker re: KPMG serving as Data Custodian for the Sunguard data facility.
Alison Brown	4/9/2020	545.00	0.40	218.00	Internal consultation with C. Walker re: Sunguard data facility and workflow associated with obtaining and verifying complete data copy.
Total For Alison Brown			**0.80**	**436.00**	
Sven Dedic	1/7/2020	545.00	1.50	817.50	Updating financial position and reserve schedules for response to GIA inquiries.
Sven Dedic	1/9/2020	545.00	0.80	436.00	Discussion with L. Lai re: upcoming tax returns and sending necessary documents for completion.
Sven Dedic	2/11/2020	545.00	3.00	1,635.00	Bank reconciliation of accounts and file clean up.
Sven Dedic	2/21/2020	545.00	4.00	2,180.00	Bank reconciliations and updating reconciliations (monthly).
Sven Dedic	2/26/2020	545.00	1.50	817.50	Compiling documents for L. Lai for GAAP audit requests; discussion re: same.

Maple Financial Liquidation
January 1, 2020 to April 30, 2020

Sven Dedic	3/17/2020	545.00	2.50	1,362.50	Review of correspondence from new Independent Cost Counsel; preparing all necessary documents for cost counsel report.
Sven Dedic	3/23/2020	545.00	1.50	817.50	Discussion with A. Ilchenko (Cost Counsel) re: background on previous ICC reports; plan for new ICC report; compiling necessary documents for his review and sending.
Sven Dedic	3/24/2020	545.00	1.00	545.00	Deliverables to A. Ilchenko.
Sven Dedic	3/25/2020	545.00	1.50	817.50	Review of invoice submitted by A. Ilchenko and submitted for approval; review of Maple Bank R&D.
Sven Dedic	3/27/2020	545.00	3.00	1,635.00	Review of requests made by L. Lai for finalizing November 30, 2019 statements; review of documents to help with questions; correspondence to her re: same.
Sven Dedic	3/30/2020	545.00	1.50	817.50	Review of summaries prepared by A. Ilchenko re: cost counsel report.
Sven Dedic	3/31/2020	545.00	1.00	545.00	Correspondence with A. Ilchenko and N. Brearton re: outstanding deliverables for cost counsel report.
Sven Dedic	4/2/2020	545.00	3.00	1,635.00	Reconciliation of R&D accounts; review of investments in RBC DS due to changing interest rates in gov't bonds; discussion re: same with J. Grant of RBC DS.
Sven Dedic	4/3/2020	545.00	2.00	1,090.00	Review of summaries of invoices prepared by A. Ilchenko (Cost Counsel).
Sven Dedic	4/13/2020	545.00	1.00	545.00	Review of MSCL shared service agreement for inquiry from G. Bourikas.
Sven Dedic	4/14/2020	545.00	1.00	545.00	Completing month end R&D.
Total For Sven Dedic			**29.80**	**16,241.00**	
Annette Chopowick	1/6/2020	225.00	0.50	112.50	Attend to banking matters.
Annette Chopowick	1/8/2020	225.00	0.10	22.50	Attend to banking matter.
Annette Chopowick	1/10/2020	225.00	0.50	112.50	Bank reconciliations.
Annette Chopowick	1/14/2020	225.00	0.70	157.50	Attend to banking matters.
Annette Chopowick	1/20/2020	225.00	0.30	67.50	Attend to banking matter.
Annette Chopowick	1/27/2020	225.00	0.60	135.00	Bank reconciliations.
Annette Chopowick	2/25/2020	225.00	0.30	67.50	Attend to banking matter.
Annette Chopowick	3/2/2020	225.00	2.40	540.00	Bank reconciliations; pull records/statements for RBC accounts from 2017-2019.
Annette Chopowick	3/9/2020	225.00	0.40	90.00	Bank reconciliations.
Annette Chopowick	3/13/2020	225.00	0.30	67.50	Attend to banking matters.
Annette Chopowick	3/18/2020	225.00	0.20	45.00	Attend to banking matters.
Annette Chopowick	3/20/2020	225.00	0.20	45.00	Attend to banking matters.
Annette Chopowick	3/23/2020	225.00	0.60	135.00	Attend to banking matters.
Annette Chopowick	3/25/2020	225.00	0.20	45.00	Attend to banking matter.
Annette Chopowick	3/26/2020	225.00	0.60	135.00	Attend to banking matter.
Annette Chopowick	3/27/2020	225.00	0.20	45.00	Bank reconciliation.
Annette Chopowick	4/13/2020	225.00	0.30	67.50	Attend to banking matters.
Annette Chopowick	4/20/2020	225.00	0.40	90.00	Attend to banking matters.
Annette Chopowick	4/21/2020	225.00	0.10	22.50	Attend to banking matters.
Annette Chopowick	4/24/2020	225.00	0.20	45.00	Attend to banking matters.
Annette Chopowick	4/29/2020	225.00	0.20	45.00	Attend to banking matters.
Total for Annette Chopowick			**9.30**	**2,092.50**	
Grand Total			**82.90**	**51,419.50**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

September 30, 2023

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8005045787
Reference	: 2000496507
Client	: 1000029297
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of May 1 to September 30, 2020, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	132,386.00 CAD
	$	**132,386.00** CAD
HST		17,210.18
Amount Due	$	**149,596.18** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005045787 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 149,596.18 CAD

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Professional Fees Summary - Maple Bank Phase 1

For the period May 1, 2020 to September 31, 2020

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	910	27.80	25,298.00
George Bourikas	Sr. Manager	710	92.90	65,959.00
Chris Walker	Sr. Manager	710	0.50	355.00
Sven Dedic	Manager	545	64.20	34,989.00
Jojo Tang	Senior Consultant	410	5.00	2,050.00
Annette Chopowick	Technician	225	16.60	3,735.00
Total			**207.00**	**132,386.00**

Maple Financial Liquidation
May 1, 2020 to September 30, 2020

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Nick Brearton	5/1/2020	910.00	0.20	182.00	Discussion with G. Bourikas re: GIA inquiry on MB-Tor/MSCL Shared Services Agreement.
Nick Brearton	5/8/2020	910.00	0.30	273.00	Review and revise draft email to GIA re: tax status.
Nick Brearton	5/19/2020	910.00	0.30	273.00	Discussion with G. Bourikas re: GIA queries on tax, MB-Tor 2019 tax return; Subsequent email to EY re: 2019 tax return.
Nick Brearton	5/20/2020	910.00	0.70	637.00	Various emails from/to EY regarding their retainer to prepare 2019 tax return; Subsequent review of EY's draft engagement letter; Arrange to execute engagement letter and provide to EY.
Nick Brearton	5/21/2020	910.00	0.50	455.00	Review of 2019 MB-Tor tax return including discussion with G. Bourikas on same, and authorize release.
Nick Brearton	5/25/2020	910.00	0.50	455.00	Discussion with BLG (A. MacFarlane and S. Fyfe) and G. Bourikas re: Rule 58, fee estimate, interest calculation extension to December 31, 2021 timing of court application.
Nick Brearton	5/26/2020	910.00	0.40	364.00	Review of draft MFGI motion materials re: GIA and MFGI Shareholder Release.
Nick Brearton	5/28/2020	910.00	0.20	182.00	Discussion with S. Dedic re: materials for Cost Counsel Report.
Nick Brearton	5/29/2020	910.00	0.10	91.00	Review of C. Schlidt's email on MFGI Court hearing and A. MacFarlanes response.
Nick Brearton	6/8/2020	910.00	0.70	637.00	Review of Victoria's email re: MSCL and GIA proposal on SunGard and comingled data; Conference call with G. Bourikas and A. MacFarlane re: issues with proposal from MSCL and GIA.
Nick Brearton	6/9/2020	910.00	0.20	182.00	Review of emails between BLG and Stikemans re: Data Storage proposal and issues with KPMG's conditions with same; Respond to Stikemans on same.
Nick Brearton	6/15/2020	910.00	0.30	273.00	Discussion with A. MacFarlane re: inability to destroy "segregated" data and how to handle same.
Nick Brearton	6/23/2020	910.00	0.40	364.00	Review of draft email to GIA re: revised interested calculations on tax appeal and update on Section 58 motion. Discussion with G. Bourikas re: comments on same.
Nick Brearton	6/29/2020	910.00	0.30	273.00	Discussion with G. Bourikas re: interest stops issue.
Nick Brearton	7/6/2020	910.00	1.10	1,001.00	Call with BLG and G. Bourikas re: Court application process and issues to be addressed. Subsequent discussion with G. Bourikas re: issues to be addressed.
Nick Brearton	7/7/2020	910.00	0.70	637.00	Review of Court Outline; subsequent discussion with G. Bourikas on same.
Nick Brearton	7/10/2020	910.00	1.00	910.00	Review and revise draft 14th Court Report.
Nick Brearton	7/13/2020	910.00	5.20	4,732.00	Review of outstanding issues flagged by G. Bourikas in Version 2 of report; Various discussions with G. Bourikas re: some of outstanding issues; Review and revise draft 14th Court Report for outstanding issues.
Nick Brearton	7/14/2020	910.00	0.80	728.00	Review of Data Custodian section of revised Court report; Discussion with G. Bourikas re: Data Custodian revisions, notice of distribution.
Nick Brearton	7/15/2020	910.00	3.00	2,730.00	Prepare for and subsequent discussion with BLG and G. Bourikas re: court report, service list, notice of distribution, issues on court report; Review of draft Notice of Motion. Review of draft Orders; Discussion with A. MacFarlane re: assignability of MSCL contracts; Discussion with G. Bourikas re: distribution to GIA and currency/maturity of investment issues; Review of revisions to report; Discussion with G. Bourikas re: report changes.
Nick Brearton	7/16/2020	910.00	1.20	1,092.00	Review of S. Fyfe's changes to tax section; Subsequent discussion with him re: same; Review of revisions to orders.
Nick Brearton	7/17/2020	910.00	1.00	910.00	Discussion with G. Bourikas and A. MacFarlane re: service list, concerns of GIA on Data Transfer Order; Discussion with G. Bourikas re: data held pursuant to Data Transfer Order; Review of various emails to/from P. Hamilton and A. MacFarlane re: Court materials and GIA issue with termination of Data Transfer Order.
Nick Brearton	7/20/2020	910.00	0.40	364.00	Discussion with G. Bourikas re: service list bounce backs, Data Transfer Order omission; Approval of payments in RBC.
Nick Brearton	7/21/2020	910.00	0.40	364.00	Review of various emails on Court Order changes; Discussion with A. MacFarlane re: revision being sought by Blakes & McCarthy.
Nick Brearton	7/22/2020	910.00	1.30	1,183.00	Review of proposed new wording from MSCL re: MSCL data. Email to BLG re: issue with new wording; Review of various emails associated with the wording for MSCL access including responding to same; Review of email re: Statement of Work ("SOW") for Sungard server; Discussion with G. Bourikas re: VPN access and dealing with cut-off once order granted; Conference call with Oslers, BLG and G. Bourikas re: Order wording SOW; Various emails to/from BLG on wording of Order etc.
Nick Brearton	7/23/2020	910.00	2.30	2,093.00	Review of GIA email on distribution and currencies; Discussion with G. Bourikas re: distribution email, Court order changes; Review of changes to Court order; Discussion with A. MacFarlane prior to Court on MSCL data issues; Court appearance. Review and respond to C. Schildt's email on collapsing investments. Emails/discussions with G. Bourikas re: collapsing investments; Discussion with G. Bourikas re: securing SunGard data.
Nick Brearton	7/27/2020	910.00	0.70	637.00	Conference call with K. Campbell, KPMG Forensics and G. Bourikas re: SunGard facility; maintenance, VPN access, procedures K. Campbell is performing and contract for K. Campbell. Discussion with S. Dedic re: redemption of investments.
Nick Brearton	7/28/2020	910.00	0.80	728.00	Discussion with G. Bourikas re: K. Campbell's contract, access to files by L. Lai; Review of Order and endorsement; Email to G. Bourikas re: posting on website; Review of various emails from K. Campbell re: procedures he performs, hardware overview and maintenance, access to email and directories by various individuals.
Nick Brearton	7/30/2020	910.00	0.30	273.00	Approval of wire transfers. Discussion with S. Dedic re: internal funds transfer.

Maple Financial Liquidation
May 1, 2020 to September 30, 2020

Nick Brearton	8/5/2020	910.00	0.10	91.00	Approval of bank transfer.
Nick Brearton	8/11/2020	910.00	0.30	273.00	Discussion with G. Bourikas re: status of file.
Nick Brearton	8/12/2020	910.00	0.20	182.00	Discussion with G. Bourikas re: storage arrangement of MSCL records and payment of same.
Nick Brearton	8/13/2020	910.00	0.10	91.00	Approval of wire transfer.
Nick Brearton	8/17/2020	910.00	0.30	273.00	Discussion with G. Bourikas re: GIA call, status of MSCL record transfer.
Nick Brearton	8/18/2020	910.00	0.80	728.00	Discussion with GIA and G. Bourikas re: tax status; Subsequent discussion with G. Bourikas re: facts to confirm with BLG; Review of emails re: Rule 58 hearing and email with questions for BLG.
Nick Brearton	8/26/2020	910.00	0.20	182.00	Discussion with S. Dedic re: GIA information request on cash and investment holdings.
Nick Brearton	9/25/2020	910.00	0.20	182.00	Review of BLG email on Dept of Justice's extension of deadline. Subsequent emails to/from BLG re: implication of extension.
Nick Brearton	9/28/2020	910.00	0.30	273.00	Revise email to GIA. Discussion with George on same.
Total For Nick Brearton			**27.80**	**25,298.00**	
George Bourikas	5/1/2020	710.00	0.70	497.00	Call with N. Brearton re: inquiry from Maple Bank on MBTOR-MSCL shared services agreement; prepare email to A. MacFarlane re: same; prepare email to L. Lai re: update on CRA tax settlement discussions.
George Bourikas	5/5/2020	710.00	0.40	284.00	Prepare response to L. Lai re: Maple Bank audit inquiry; coordinate payment of EY invoice for professional services.
George Bourikas	5/7/2020	710.00	0.60	426.00	Review correspondence from A. Macfarlane and S. Fyfe re: CRA reserve reduction; Revise draft email to C. Schlidt re: CRA tax settlement summary; attend to banking matters and correspond with A. Chopowick re: same.
George Bourikas	5/19/2020	710.00	0.40	284.00	Correspondence with A. Chopowick and S. Dedic re: banking matters. Call with N. Brearton re: GIA tax query, MB-Tor 2019 tax return.
George Bourikas	5/20/2020	710.00	1.30	923.00	Various correspondence with L. Lai, D. Foo, N. Brearton re: income tax filings; review EY engagement letter for same; prepare response to L. Lai re: Maple Bank audit.
George Bourikas	5/21/2020	710.00	0.40	284.00	Review 2019 tax return filing; call with N. Brearton re: same; correspondence with D. Foo re: same.
George Bourikas	5/22/2020	710.00	0.20	142.00	Review EY invoice for income tax filings and coordinate payment of same.
George Bourikas	5/25/2020	710.00	1.60	1,136.00	Call with N. Brearton, A. MacFarlane, S. Fyfe re: response to GIA inquiries, status of MSCL wind-up, and motion to make interim distribution to GIA; prepare draft email to the GIA re: response to additional inquiries on CRA settlement issue; prepare email to EY re: updating interest calculations to December 31, 2021.
George Bourikas	5/29/2020	710.00	0.50	355.00	Review email from N. Miklaucic re: CRA tax appeal; review emails from C. Schlidt and A. MacFarlane re: MFGI shareholder motion and Liquidator's motion re: interim distribution to GIA; prepare email to D. Foo re: Maple Bank Germany audit inquiry; review revised interest calculations prepared by EY.
George Bourikas	6/3/2020	710.00	0.60	426.00	Call with L. Lai re: Maple Bank audit inquiry; call with S. Fyfe re: response to GIA inquiry on use of Rule 58; prepare email to N. Brearton re: same.
George Bourikas	6/4/2020	710.00	0.30	213.00	Review BLG invoice for professional fees rendered to April 30, 2020 and coordinate payment of same.
George Bourikas	6/8/2020	710.00	0.90	639.00	Review joint proposal from Osler and Stikeman to address remaining data custody issues; call with A. Macfarlane and N. Brearton re: same.
George Bourikas	6/10/2020	710.00	1.00	710.00	Review correspondence re: MSCL wind-up and potential data custodian role; prepare the Fourteenth Report of the Liquidator.
George Bourikas	6/11/2020	710.00	0.20	142.00	Review invoice from L. Lai and coordinate payment of same.
George Bourikas	6/15/2020	710.00	1.00	710.00	Review correspondence between KPMG, BLG, Osler and Stikemans re: Data Custodian Order; prepare Fourteenth Report of the Liquidator.
George Bourikas	6/16/2020	710.00	0.50	355.00	Prepare Fourteenth Report of the Liquidator.
George Bourikas	6/22/2020	710.00	0.70	497.00	Correspondence with S. Fyfe, N. Miklaucic re: CRA claim; prepare response to GIA re: CRA interest calculations and Rule 58 motion.
George Bourikas	6/23/2020	710.00	0.80	568.00	Prepare Fourteenth Court Report of the Liquidator. Discussion with N. Brearton re: draft email to GIA.
George Bourikas	6/24/2020	710.00	0.80	568.00	Prepare email to N. Miklaucic re: motion/claim associated with CRA tax claim; finalize and distribute response email to GIA re: CRA tax claim.
George Bourikas	6/26/2020	710.00	0.50	355.00	Review draft R&D prepared by S. Dedic and provide comments thereon.
George Bourikas	6/29/2020	710.00	1.00	710.00	Correspondence with BLG re: interest stops issue and Data Custodian order; call with N. Brearton re: interest stops issue; prepare email response to F. Liebing (GIA) re: interest stops issue.
George Bourikas	6/30/2020	710.00	0.30	213.00	Correspondence between KPMG and BLG re: upcoming Court hearing.
George Bourikas	7/6/2020	710.00	3.50	2,485.00	Review BLG invoice for legal fees and coordinate payment of same; call with N. Brearton, A. MacFarlane, B. Brooksbank re: Court Report; subsequent call with N. Brearton re: same; Prepare outline for the Fourteenth Court Report.
George Bourikas	7/7/2020	710.00	2.40	1,704.00	Email to J. Tang re: Notice of Distribution for Fourteenth Report of the Liquidator; Call with N. Brearton re: outline for the Fourteenth Report of the Liquidator; Finalize same and distribute to BLG.
George Bourikas	7/8/2020	710.00	3.50	2,485.00	Prepare Fourteenth Report of the Liquidator.
George Bourikas	7/9/2020	710.00	7.00	4,970.00	Prepare Fourteenth Report of the Liquidator.
George Bourikas	7/10/2020	710.00	8.00	5,680.00	Prepare Fourteenth Report of the Liquidator.

Maple Financial Liquidation
May 1, 2020 to September 30, 2020

George Bourikas	7/12/2020	710.00	2.50	1,775.00	Prepare Fourteenth Report of the Liquidator.
George Bourikas	7/13/2020	710.00	9.50	6,745.00	Review and process revisions to the Fourteenth Report of the Liquidator; Calls with N. Brearton re: same. Discussion with S. Dedic re: Fourteenth Report.
George Bourikas	7/14/2020	710.00	3.50	2,485.00	Prepare Fourteenth Report of the Liquidator; Calls with N. Brearton and J. Tang re: same. Call with A. MacFarlane and N. Brearton re: steps for Data Custodian Order.
George Bourikas	7/15/2020	710.00	6.00	4,260.00	Review draft motion materials to be heard on July 23, 2020; review L. Lai invoice for June 2020 and coordinate payment of same; Call with BLG re: revisions to Fourteenth Report of the Liquidator and review of draft motion materials; Revisions to Fourteenth Report of the Liquidator; Calls with J. Tang re: publishing of Notice of Distribution. Discussions with N. Brearton re: distribution to GIA, revisons to Court Report.
George Bourikas	7/16/2020	710.00	4.00	2,840.00	Calls with N. Brearton and BLG (A. MacFarlane) re: revisions to the Fourteenth Report of the Liquidator. Working on Fourteenth Report of the Liquidator.
George Bourikas	7/17/2020	710.00	6.00	4,260.00	Review the Fourteenth Report of the Liquidator and appendices package; Review service list; Finalize Report and file with the Court. Discussions with N. Brearton and BLG re: service list and draft order. Various discussions with N. Brearton re: data associated with order.
George Bourikas	7/19/2020	710.00	0.30	213.00	Call with A. MacFarlane re: service issues with Fourteenth Report of the Liquidator.
George Bourikas	7/20/2020	710.00	1.20	852.00	Call with N. Brearton re: Court materials; Review SAN renewal; Update Maple Bank creditor website; Correspondence with BLG re: CRA comments on the Liquidator's motion materials.
George Bourikas	7/21/2020	710.00	0.80	568.00	Review various correspondence in connection with the Liquidator's Motion returnable July 23, 2020; Compile information to L. Lai in response to inquiry from Maple Bank auditor.
George Bourikas	7/22/2020	710.00	1.90	1,349.00	Call with BLG, Osler, Stikemans re: Motion returnable July 23, 2020; Review various correspondence from various parties in connection with same; Call with C. Walker (KPMG IT) re: SunGard facility; Call with N. Brearton re: various file issues.
George Bourikas	7/23/2020	710.00	2.60	1,846.00	Call with N. Brearton re: distribution to the GIA and Data Custodian Order; Call with S. Dedic re: distribution to the GIA; Attend Court hearing re: Liquidator's motion returnable July 23, 2020; Correspondence with S. Dedic and N. Brearton re: distribution to the GIA; Discussion with N. Brearton re: securing Sungard data; Correspondence with C. Walker re: Sungard facility.
George Bourikas	7/27/2020	710.00	3.20	2,272.00	Review and consider correspondence from A. Dickenson re: tax appeal settlement process; Call with L. Lai re: SunGard facility; Call with K. Campbell, D. Schnarr; C. Walker; N. Brearton re: SunGard facility and KPMG's Data Custodian Role; Call with K. Campbell re: contractor arrangement; Prepare draft Terms of Services Agreement between the Liquidator and K. Campbell; Review BLG invoice for June 2020 legal fees and coordinate payment of same.
George Bourikas	7/28/2020	710.00	1.40	994.00	Review and consider correspondence from L. Lai re: VPN access to SunGard server; Call with L. Lai re: same; Email to K. Campbell re: VPN access restrictions for all users; Update external creditor links website for Court materials; Call with S. Dedic re: Fourth Interim Distribution to the GIA. Discussions with N. Brearton re: Sungard data access, K. Campbell's contract.
George Bourikas	7/29/2020	710.00	0.60	426.00	Call with S. Dedic re: preparation for Fourth Interim Distribution to the GIA; Prepare list of open issues re: Data Custodian Order.
George Bourikas	7/30/2020	710.00	0.40	284.00	Review and approve NetApp statement of work.
George Bourikas	8/4/2020	710.00	0.30	213.00	Correspondence with S. Dedic re: Fourth Interim Distribution to the GIA.
George Bourikas	8/5/2020	710.00	0.20	142.00	Review RBC wire letters in connection with Fourth Interim Distribution. Discussion with S. Dedic re: distribution to GIA.
George Bourikas	8/10/2020	710.00	0.20	142.00	Review L. Lai invoice for July 2020 and coordinate payment of same.
George Bourikas	8/11/2020	710.00	1.50	1,065.00	Call with N. Brearton re: various file issues; Correspondence with K. Campbell and D. Schnarr re: SunGard facility; Review of K. Campbell contract.
George Bourikas	8/12/2020	710.00	0.80	568.00	Finalize contract with K. Campbell re: Data Custodian assistance; Correspondence with L. Lai re: VPN access requirements. Discussion with N. Brearton; MSCL record storage.
George Bourikas	8/13/2020	710.00	0.20	142.00	Review Softchoice invoice and coordinate payment of same.
George Bourikas	8/14/2020	710.00	0.20	142.00	Review weekly report from K. Campbell re: Sungard facility.
George Bourikas	8/17/2020	710.00	1.40	994.00	Correspondence with A. MacFarlane re: Sungard contract; Call with RecordsXpress re: new document storage contract and payment of same; Call with N. Brearton re: status of CRA appeal, Data Custodian Role, various file issues.
George Bourikas	8/18/2020	710.00	0.50	355.00	Call with N. Brearton and GIA re: status of the estate. Subsequent discussion with N. Brearton re: next steps.
George Bourikas	8/20/2020	710.00	0.60	426.00	Review RecordsXpress contract and execute same; Call with RecordsXpress sales person re: same.
George Bourikas	8/28/2020	710.00	0.50	355.00	Review of Sungard assignment and assumption agreement.
George Bourikas	8/31/2020	710.00	0.70	497.00	Review correspondence from GIA re: reserves; Review executed Sungard assignment and assumption agreement; Provide documentation to L. Lai re: German auditor request; Review correspondence from A. Dickenson re: CRA tax dispute Rule 58 motion.
George Bourikas	9/1/2020	710.00	0.30	213.00	Review K. Campbell invoice re: monthly services in connection with Data Custodian role and coordinate payment of same.
George Bourikas	9/10/2020	710.00	0.40	284.00	Review of legal invoice and coordinate payment of same; Respond to requests from German GAAP auditors re: audit documentation.
George Bourikas	9/14/2020	710.00	0.50	355.00	Assemble financial information and documentation for German auditors' request.
George Bourikas	9/15/2020	710.00	0.40	284.00	Correspondence with CRA and with L. Lai re: requests for documentation from German auditors.
George Bourikas	9/16/2020	710.00	0.30	213.00	Review L. Lai monthly invoice and coordinate payment of same.
George Bourikas	9/25/2020	710.00	0.30	213.00	Review correspondence from A. Dickenson re: CRA tax appeal hearing date; Review BLG invoice for August 2020 and coordinate payment of same.

Maple Financial Liquidation
May 1, 2020 to September 30, 2020

George Bourikas	9/28/2020	710.00	0.60	426.00	Prepare email to GIA re: status of CRA tax appeal and new hearings coordinator deadline; Call with N. Brearton to finalize same.
Total For George Bourikas			**92.90**	**65,959.00**	
Chris Walker	7/27/2020	710.00	0.50	355.00	Attended conference call with Nick Brearton, George Bourikas and Kevin Campbell (Maple Bank) re: SunGuard Data Center and KPMG's role as court appointed Data Custodian.
Total For Chris Walker			**0.50**	**355.00**	
Sven Dedic	5/6/2020	545.00	1.00	545.00	Discussion with L. Lai re: GAAP audit and documents requested; uploading outstanding documents.
Sven Dedic	5/7/2020	545.00	2.00	1,090.00	Providing list of GAAP audit documents; review of bank R&D and investigate prior year transactions as part of GAAP audit.
Sven Dedic	5/8/2020	545.00	1.00	545.00	Review bank accounts for liquidity and response to A. Chopowick re: funds needed for operating acct; initiate transfer.
Sven Dedic	5/14/2020	545.00	1.00	545.00	Retrieving information for L. Lai.
Sven Dedic	5/19/2020	545.00	2.00	1,090.00	Updating R&D and review of bank records; assessing adequate balances in each account for liquidity.
Sven Dedic	5/26/2020	545.00	2.50	1,362.50	Review of upcoming investment maturities; review correspondence from RBC on upcoming maturity and investment selections; approval of investment selections.
Sven Dedic	5/28/2020	545.00	3.00	1,635.00	Phone call discussion with A. Ilchenko (Cost Counsel); follow up with N. Brearton re: outstanding materials for next cost counsel report; review of email by L. Lai re: documents needed for German GAAP audit; review of documents requested.
Sven Dedic	6/22/2020	545.00	3.00	1,635.00	Maple Bank 14th Court report; review of bank reconciliations up to May 31 2020.
Sven Dedic	6/23/2020	545.00	3.50	1,907.50	Categorizing transactions for R&D up to May 31, 2020 in advance of court report; reconciling movements between date of last Court Report and May 31, 2020.
Sven Dedic	6/24/2020	545.00	1.00	545.00	Review of last WIP issued for correspondence on amounts outstanding to KPMG; reconciling same.
Sven Dedic	6/26/2020	545.00	0.20	109.00	Discussion with G. Bourikas re: comments on draft R&D.
Sven Dedic	7/13/2020	545.00	2.50	1,362.50	Review of R&D; discussion with G. Bourikas re: same; court report.
Sven Dedic	7/14/2020	545.00	3.50	1,907.50	Re-categorizing R&D following discussion with G. Bourikas; draft of update on Cost Counsel report.
Sven Dedic	7/15/2020	545.00	3.50	1,907.50	Review of 14th Court Report; discussion with C. Tsakanakos of RBC DS on pricing for future maturities of short term investments; draft of rationale and pricing for summary on court report.
Sven Dedic	7/16/2020	545.00	3.00	1,635.00	Updating R&D following comments from G. Bourikas; review of final version of report.
Sven Dedic	7/17/2020	545.00	1.00	545.00	Review of latest pricing of EUR and USD holdings provided by RBC DS; discussion with C. Tsanakos of RBC DS re: same.
Sven Dedic	7/23/2020	545.00	4.00	2,180.00	Discussion with G. Bourikas re: upcoming court hearing; review of court report for language on Distribution; review of latest pricing provided by RBC DS on EUR and USD holdings; review of R&D for breakdown of security holding by currency; discussion with C. Tsakanokos on pricing; draft of correspondence to N. Brearton to share with GIA on pricing.
Sven Dedic	7/24/2020	545.00	2.00	1,090.00	Discussion with C. Tsakanakos on liquidation of securities; review liquidation strategy and calculation of available funds for distribution to GIA.
Sven Dedic	7/27/2020	545.00	1.00	545.00	Phone call discussion with C. Tsakanakos on the redemption of USD and EUR securities; discussion with N. Brearton re: same.
Sven Dedic	7/28/2020	545.00	3.50	1,907.50	Preparation of GIA distribution schedule; initiating USD transfer of operating cash accounts to CAD; discussion with G. Bourikas re: same.
Sven Dedic	7/29/2020	545.00	4.00	2,180.00	Review of latest EUR and USD currency rates; initiate transfer of RBC USD operating account; discussion with G. Bourikas re: same; review of wire instructions provided by GIA and discussion with RBC DS re: same; reconciliation of amounts for CAD reserve.
Sven Dedic	7/30/2020	545.00	2.00	1,090.00	Finalizing USD transfer in operating accounts; review of bank statements for confirmation; discussion with N. Brearton re: same.
Sven Dedic	8/4/2020	545.00	5.00	2,725.00	Organizing distribution to GIA of USD and EUR; discussions with RBC DS re: same; draft of correspondence to send to RBC DS for distribution; replying to GIA email re: same; review of final FX rates prior to distribution.
Sven Dedic	8/5/2020	545.00	2.50	1,362.50	Finalizing distribution to GIA; correspondence with RBC; reviewing bank balances to confirm transfers; discussion with G. Bourikas re: same.
Sven Dedic	8/6/2020	545.00	1.00	545.00	Review of bank balances following GIA distribution.
Sven Dedic	8/26/2020	545.00	2.50	1,362.50	Review of latest GIA correspondence; review of cash and security account balances for response; discussion with N. Brearton re: same; discussion with RBC DS on latest valuations.
Sven Dedic	8/27/2020	545.00	1.00	545.00	Updating cash reconciliation schedule for GIA correspondence.
Sven Dedic	8/28/2020	545.00	0.50	272.50	Sending GIA response email.
Sven Dedic	9/1/2020	545.00	1.50	817.50	Review of GIA email correspondence re: CAD securities; draft and issue response.
Total For Sven Dedic			**64.20**	**34,989.00**	
Jojo Tang	7/8/2020	410.00	0.50	205.00	Researched and prepared newspaper advertisement options including cost, run date, and lead time required re: notice of distribution.
Jojo Tang	7/13/2020	410.00	0.50	205.00	Updates to Liquidator’s external creditor website.

Maple Financial Liquidation
May 1, 2020 to September 30, 2020

Jojo Tang	7/14/2020	410.00	0.50	205.00	Drafted Notice of Distribution to be published in the newspapers.
Jojo Tang	7/15/2020	410.00	3.50	1,435.00	Consolidated appendices to be attached to the court report; Reviewed court report for formatting and wording consistencies.
Total For Jojo Tang			**5.00**	**2,050.00**	
Annette Chopowick	5/1/2020	225.00	0.30	67.50	Attend to banking matters.
Annette Chopowick	5/6/2020	225.00	0.40	90.00	Attend to banking matters.
Annette Chopowick	5/7/2020	225.00	0.30	67.50	Attend to banking matters.
Annette Chopowick	5/8/2020	225.00	0.80	180.00	Bank reconciliations; attend to banking matters.
Annette Chopowick	5/12/2020	225.00	0.60	135.00	Attend to banking matters.
Annette Chopowick	5/19/2020	225.00	0.40	90.00	Attend to banking matter.
Annette Chopowick	5/20/2020	225.00	0.10	22.50	Attend to banking matters.
Annette Chopowick	5/21/2020	225.00	0.20	45.00	Attend to banking matters.
Annette Chopowick	5/22/2020	225.00	0.30	67.50	Attend to banking matter.
Annette Chopowick	5/26/2020	225.00	0.20	45.00	Attend to banking matters.
Annette Chopowick	5/27/2020	225.00	0.50	112.50	Bank reconciliations.
Annette Chopowick	5/29/2020	225.00	1.50	337.50	Attend to banking matters.
Annette Chopowick	6/5/2020	225.00	0.40	90.00	Attend to banking matters.
Annette Chopowick	6/16/2020	225.00	0.30	67.50	Attend to banking matters.
Annette Chopowick	6/25/2020	225.00	0.20	45.00	Attend to banking matters.
Annette Chopowick	7/7/2020	225.00	0.30	67.50	Attend to banking matters.
Annette Chopowick	7/14/2020	225.00	0.60	135.00	Bank reconciliations.
Annette Chopowick	7/15/2020	225.00	0.30	67.50	Attend to banking matters.
Annette Chopowick	7/22/2020	225.00	0.20	45.00	Attend to banking matters.
Annette Chopowick	7/28/2020	225.00	0.90	202.50	Attend to banking matters.
Annette Chopowick	7/29/2020	225.00	0.30	67.50	Attend to banking matters.
Annette Chopowick	7/30/2020	225.00	1.30	292.50	Bank reconciliations; attend to banking matters.
Annette Chopowick	8/5/2020	225.00	1.00	225.00	Attend to banking matters.
Annette Chopowick	8/11/2020	225.00	0.30	67.50	Attend to banking matters.
Annette Chopowick	8/12/2020	225.00	0.20	45.00	Attend to banking matters.
Annette Chopowick	8/13/2020	225.00	0.50	112.50	Attend to banking matters.
Annette Chopowick	8/26/2020	225.00	0.50	112.50	Attend to banking matters.
Annette Chopowick	9/1/2020	225.00	0.80	180.00	Attend to banking matter; bank reconciliations.
Annette Chopowick	9/2/2020	225.00	0.20	45.00	Bank reconciliation.
Annette Chopowick	9/3/2020	225.00	0.40	90.00	Attend to banking matters.
Annette Chopowick	9/14/2020	225.00	0.40	90.00	Attend to banking matters.
Annette Chopowick	9/17/2020	225.00	0.40	90.00	Attend to banking matters.
Annette Chopowick	9/24/2020	225.00	0.20	45.00	Attend to banking matters.
Annette Chopowick	9/25/2020	225.00	0.40	90.00	Attend to banking matters.
Annette Chopowick	9/29/2020	225.00	0.30	67.50	Attend to banking matters.
Annette Chopowick	9/30/2020	225.00	0.60	135.00	Bank reconciliation.
Total for Annette Chopowick			**16.60**	**3735.00**	
Grand Total			**207.00**	**132,386.00**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

October 30, 2023

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8005081371
Reference	: 2000496507
Client	: 1000029297
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of Oct 1,2020 to Sept 30, 2021, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	178,172.00 CAD
	$	**178,172.00** CAD
HST		23,162.36
Amount Due	$	**201,334.36** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005081371 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 201,334.36 CAD

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Maple Financial Liquidation
Time Details
October 1, 2020 to September 30, 2021

Name	Position		Rate	Hours		Fees ($)
Nick Brearton	Partner	$	945.00	28.4	$	26,838.00
George Bourikas	Sr. Manager	$	740.00	67.3	$	49,802.00
Sven Dedic	Sr. Manager	$	660.00	142.2	$	93,852.00
Annette Chopowick	Technician	$	240.00	32.0	$	7,680.00
Total				**269.9**	**$**	**178,172.00**
HST					$	23,162.36
Total Amount due					**$**	**201,334.36**

Maple Financial Liquidation
Time Details
October 1, 2020 to September 30, 2021

Employee Name	Date	Time Narrative	Hours		Rate		Fees ($)
Nick Brearton - Partner (Executive Director)							
Nick Brearton	10/05/2020	Discussion with BLG (S. Fyfe & N. Miklaucic) re: CRA settlement overture.	0.50	$	945	$	472.50
Nick Brearton	10/06/2020	Discussion with S. Dedic re: CRA overture and analysis of mortgages needed.	0.20	$	945	$	189.00
Nick Brearton	10/09/2020	Discussion with S. Dedic re: MBS analysis to be performed for CRA settlement proposal.	0.50	$	945	$	472.50
Nick Brearton	10/13/2020	Discussion with S. Dedic and G. Bourikas re: review of mortgage prepayment rights for purposes of responding to Justice's settlement overture.	0.30	$	945	$	283.50
Nick Brearton	10/18/2020	Review and respond to BLG's email on Court dates.	0.10	$	945	$	94.50
Nick Brearton	10/19/2020	Discussion with G. Bourikas re: BLG request for EY tax analysis. Subsequent discussion with BLG re: tax court dates and EY tax analysis.Subsequent discussion with G. Bourikas re: mortgage analysis and EY analysis.	0.30	$	945	$	283.50
Nick Brearton	10/21/2020	Review and respond to S. Dedic's email on timing of pools that have prepayment option.	0.20	$	945	$	189.00
Nick Brearton	10/23/2020	Discussion with G. Bourikas and S. Dedic re: outcome of MBS review for Justice proposal.	0.30	$	945	$	283.50
Nick Brearton	11/02/2020	Discussion with G. Bourikas re: GIA inquiry on tax appeal.	0.20	$	945	$	189.00
Nick Brearton	11/03/2020	Discussion with G. Bourikas re: GIA email response.	0.10	$	945	$	94.50
Nick Brearton	11/04/2020	Approve payments.	0.20	$	945	$	189.00
Nick Brearton	11/09/2020	Review of RBC statements June 30 – August 31. Various discussions with G. Bourikas re: EY analysis on Bridgewater only. Review of summary table put together by G. Bourikas.	0.60	$	945	$	567.00
Nick Brearton	11/10/2020	Discussion with G. Bourikas re: EY call, tax analysis and interest impact.	0.30	$	945	$	283.50
Nick Brearton	11/11/2020	Review of files for Ilchenko statement. Conference call with A. Ilchenko, A. MacFarlane, S. Dedic and G. Bourikas re: ICC accounts, status of ICC review, bills missing. Subsequent discussion with S. Dedic re: bills in process. Review of ICC accounts, March to August inclusive and approve for payment.	1.60	$	945	$	1,512.00
Nick Brearton	11/16/2020	Approve payment.	0.20	$	945	$	189.00
Nick Brearton	11/17/2020	Discussion with S. Dedic re: investment instructions.	0.10	$	945	$	94.50
Nick Brearton	11/23/2020	Review of CRA tax appeal outcome analysis prepared by G. Bourikas. Subsequent discussion with G. Bourikas re: understanding analysis, next steps.	0.60	$	945	$	567.00
Nick Brearton	11/24/2020	Approve payment.	0.10	$	945	$	94.50
Nick Brearton	11/30/2020	Discussion with G. Bourikas re: upcoming call with EY and BLG. Conference call with EY, BLG, S. Dedic and G. Bourikas re: CRA settlement overture and BLG's review of mortgage terms. Subsequent notes on call and next steps.	0.80	$	945	$	756.00
Nick Brearton	12/01/2020	Banking approval.	0.10	$	945	$	94.50
Nick Brearton	12/07/2020	Discussion with G. Bourikas re: response to GIA on tax update.	0.20	$	945	$	189.00
Nick Brearton	12/22/2020	Review and revise email to GIA on CRA settlement overture and suggested counterproposal.	0.30	$	945	$	283.50
Nick Brearton	12/23/2020	Discussion with G. Bourikas re: BLG feedback on draft email to the GIA on tax overture and suggested counter.	0.20	$	945	$	189.00
Nick Brearton	01/04/2021	Approval of wires.	0.20	$	945	$	189.00
Nick Brearton	01/08/2021	Discussion with G. Bourikas re: data site software expiry.	0.10	$	945	$	94.50
Nick Brearton	01/19/2021	Discussion with G. Bourikas re: CRA tax settlement status.	0.10	$	945	$	94.50
Nick Brearton	03/09/2021	Discussion with G. Bourikas re: CRA tax counterproposal.	0.20	$	945	$	189.00
Nick Brearton	03/11/2021	Review of BLG's draft letter to CRA outlining settlement counterproposal, including referring back to EY calculations and 2013 Waiver notice. Discussion with G. Bourikas re: comments on draft. Discussion with EY, BLG and G. Bourikas re: draft settlement counterproposal to CRA and comments on same, GIA desire for Maple Gmbh release and issues with same. Notes on call. Discussion with G. Bourikas re: assembly of pool summary for CRA letter, issues with pool and sampling values. Wire transfer approval.	2.90	$	945	$	2,740.50
Nick Brearton	03/22/2021	Discussion with G. Bourikas re: status of settlement counterproposal.	0.10	$	945	$	94.50
Nick Brearton	03/26/2021	Review of revisions to settlement counterproposal letter offer to CRA.	0.50	$	945	$	472.50
Nick Brearton	03/28/2021	Review of BLG's suggested comments to the GIA re: settlement counterproposal and revise same. Email to G. Bourikas on drafting email to GIA.	0.30	$	945	$	283.50
Nick Brearton	03/29/2021	Discussion with G. Bourikas re: revisions to settlement counterproposal, email to be drafted to GIA.	0.10	$	945	$	94.50

Nick Brearton	03/30/2021	Discussion with G. Bourikas re: updating of settlement counterproposal to CRA for my comments.	0.30	$	945	$	283.50
Nick Brearton	03/31/2021	Discussion with G. Bourikas re: EY comments on CRA counterproposal.	0.10	$	945	$	94.50
Nick Brearton	04/08/2021	Call with BLG and G. Bourikas re: Xcel PPSA Registration by Maple and discharging same.	0.20	$	945	$	189.00
Nick Brearton	04/20/2021	Approval of wire transfer.	0.20	$	945	$	189.00
Nick Brearton	04/26/2021	Review of revised BLG settlement counterproposal to Justice and email to GIA seeking approval of same. Discussion with G. Bourikas re: same.	0.40	$	945	$	378.00
Nick Brearton	04/29/2021	Review of 4th and 6th Court Report re: Equitable request to discharge Exceed PPSA registration. Discussion with G. Bourikas re: PPSA discharge request background. Call with G. Bourikas and A. MacFarlane M re: Exceed PPSA discharge request.	0.60	$	945	$	567.00
Nick Brearton	05/13/2021	Sign Xceed PPSA Discharge documents and provide to BLG.	0.20	$	945	$	189.00
Nick Brearton	05/17/2021	Approval of wire transfers.	0.20	$	945	$	189.00
Nick Brearton	07/02/2021	Review of email from K. Campbell re: service center contract expiry. Discussion with G. Bourikas re: service center expiry and GIA email on same.	0.30	$	945	$	283.50
Nick Brearton	07/06/2021	Discussion with G. Bourikas re: Sungard lease, GIA's desire to extend and implications of same.	0.20	$	945	$	189.00
Nick Brearton	07/08/2021	Approval of wire transfer.	0.10	$	945	$	94.50
Nick Brearton	07/14/2021	Review of Data Custodian Order. Discussion with G. Bourikas and A. MacFarlane re: extension of Data Custodian role and notice to stakeholders.	0.40	$	945	$	378.00
Nick Brearton	07/20/2021	Review of email from A. MacFarlane re: need for Court approval of extending role as Data Custodian. Review of G. Bourikas's draft email to GIA on custodian extension. Discussion with G. Bourikas re: revising approach on email to GIA.	0.50	$	945	$	472.50
Nick Brearton	07/23/2021	Review of emails involving i) C. Schildt, G. Bourikas re: data custodian role and CRA status and ii) BLG re: instructions on data custodian role.	0.10	$	945	$	94.50
Nick Brearton	07/26/2021	Discussion with G. Bourikas re: status of CRA settlement.	0.10	$	945	$	94.50
Nick Brearton	08/04/2021	Discussion with G. Bourikas re: outcome of call with BLG and Stikeman on extension of Data Custodian Order.	0.20	$	945	$	189.00
Nick Brearton	08/10/2021	Discussion with G. Bourikas re: Sungard lease extension, Dept of Justice email requesting information in response to counterproposal and response to same. Review of various emails re: delay in 2009 tax filing and reasons for it.	0.30	$	945	$	283.50
Nick Brearton	08/11/2021	Discussion with G. Bourikas re: outline for Court report, advance notice to Teachers and National. Discussion with A. MacFarlane re: taxation of fees process, Court date. Discussion with G. Bourikas re: outcome of A. MacFarlane's call.	1.00	$	945	$	945.00
Nick Brearton	08/12/2021	Approval of wire transfer.	0.10	$	945	$	94.50
Nick Brearton	08/16/2021	Discussion with S. Dedic re: Court report and fee taxation section.	0.20	$	945	$	189.00
Nick Brearton	08/17/2021	Review of draft 15th Court Report. Discussion with S. Dedic re: reserves.	1.50	$	945	$	1,417.50
Nick Brearton	08/18/2021	Review and revise draft 15th Court Report. Discussion with S. Dedic re: R&D and presentation of F/X loss.	1.50	$	945	$	1,417.50
Nick Brearton	08/19/2021	Review of BLG's changes to draft report. Discussion with S. Dedic re: changes to report.	0.80	$	945	$	756.00
Nick Brearton	08/20/2021	Review of changes to Court Report. Call with BLG (A. MacFarlane and Bevan) and S. Dedic re: finalizing Court Report. Discussion with S. Dedic re: changes. Review of further revisions to report. Review of Notice of Motion and Order. Discussions with S. Dedic re: final signoff.	1.20	$	945	$	1,134.00
Nick Brearton	08/26/2021	Partial attendance at Court hearing and attempts to reconnect. Subsequent discussion with A. MacFarlane re: Court outcome.	0.50	$	945	$	472.50
Nick Brearton	08/27/2021	Review of Sungard contract update and email to G. Bourikas on same.	0.30	$	945	$	283.50
Nick Brearton	09/10/2021	Review of Offer to Justice and evaluate same against Justice's acceptance email. Subsequent discussion with G. Bourikas re: Justice's counterproposal acceptance email and next steps. Discussion with G. Bourikas re: Interest Stops settlement and implication on Justice offer.	1.00	$	945	$	945.00
Nick Brearton	09/13/2021	Review and update draft email to the GIA re: tax settlement. Discussion with G. Bourikas re: revisions.	0.70	$	945	$	661.50
Nick Brearton	09/15/2021	Prep for and subsequent call with EY (R. Westwood) and G. Bourikas re: calculations for Justice, including interest and penalty calculations. Subsequent discussion with G. Bourikas on call outcome. Approval of wire transfers.	0.90	$	945	$	850.50
Nick Brearton	09/21/2021	Arrange to execute revised fee affidavit on Zoom with BLG. Emails to provide execution copy to BLG.	0.30	$	945	$	283.50
Nick Brearton	09/23/2021	Approve payment. Discussion with G. Bourikas re: EY taxable income analysis and interest/penalty analysis. Call with EY and G. Bourikas to review their taxable income and interest/penalty analyses. Response to A. McFarlane re: tax status.	1.30	$	945	$	1,228.50
Nick Brearton	09/24/2021	Review of various emails between BLG and EY re: taxable income analysis.	0.20	$	945	$	189.00
Total For Nick Brearton			**28.40**			**$**	**26,838.00**

George Bourikas - Sr. Manager

George Bourikas	10/13/2020	Discussion with N. Brearton and S. Dedic re: MBS analysis for CRA settlement proposal. Detailed review of MBS pool spreadsheet in connection with CRA settlement proposal.	0.80	$	740	$	592.00
George Bourikas	10/14/2020	Prepare summary of claims and distributions for OSFI and draft response email.	1.00	$	740	$	740.00
George Bourikas	10/19/2020	Call with N. Brearton re: CRA settlement overture; Correspondence with S. Dedic re: same; Review email from S. Dedic re: MBS analysis and provide comments on same; Call with L. Lai re: Maple Bank Germany audit requests; Discussion with N. Brearton re: mortgage analysis.	2.50	$	740	$	1,850.00
George Bourikas	10/20/2020	Discussion with S. Dedic re: MBS analysis.	0.30	$	740	$	222.00
George Bourikas	10/21/2020	Review and consider correspondence from N. Brearton and S. Dedic re: CRA tax appeal and related MBS calculations.	0.30	$	740	$	222.00
George Bourikas	10/22/2020	Review and consider email from EY (R. Westwood) and BLG (S. Fyfe) re: specific debt obligation categorization and timing of loss carrybacks.	0.40	$	740	$	296.00
George Bourikas	10/23/2020	Finalize claims summary and related email to OSFI; Call with S. Dedic and N. Brearton re: MBS calculations in relation to CRA claim, and next steps.	1.10	$	740	$	814.00
George Bourikas	10/26/2020	Review correspondence with BLG re: CRA claim.	0.20	$	740	$	148.00
George Bourikas	10/28/2020	Review L. Lai invoice for September 2020 and coordinate payment of same.	0.30	$	740	$	222.00
George Bourikas	11/02/2020	Review K. Campbell invoice for Sungard server maintenance and coordinate payment of same; Email to Cost Counsel (A. Ilchenko) on review of invoices. Discussion with N. Brearton re: GIA inquiry.	0.50	$	740	$	370.00
George Bourikas	11/03/2020	Review invoice from L. Lai for October services rendered and coordinate payment of same; Correspondence with L. Lai re: BLG request for individual mortgage sampling; Prepare response email to GIA (C. Schlidt) re: CRA settlement matters and discuss same with N. Brearton.	1.60	$	740	$	1,184.00
George Bourikas	11/04/2020	Calls with L. Lai and A. Dickenson re: review of mortgage documents.	0.30	$	740	$	222.00
George Bourikas	11/09/2020	Review of EY's revised CRA claim calculations under CRA's settlement proposal; Various calls with N. Brearton re: same. Discussion with S. Dedic on claims calculations.	1.50	$	740	$	1,110.00
George Bourikas	11/10/2020	Correspondence with S. Dedic in advance of EY call re: CRA claim; Call with EY and S. Dedic re: CRA settlement offer calculations; Call with N. Brearton re: same.	2.00	$	740	$	1,480.00
George Bourikas	11/11/2020	Call with A. Ilchenko, A. MacFarlane, S. Dedic, N. Brearton re: report of independent cost counsel; Review Pallett Valo invoices for independent cost counsel and coordinate payment of same.	1.10	$	740	$	814.00
George Bourikas	11/19/2020	Coordinate payment of Pallett Valo invoice.	0.10	$	740	$	74.00
George Bourikas	11/20/2020	Review updated calculations from EY re: CRA claim and prepare summary scenario calculations to frame settlement discussions.	2.00	$	740	$	1,480.00
George Bourikas	11/23/2020	Review BLG invoice and coordinate payment of same; Call with N. Brearton re: CRA settlement analysis; Prepare email to EY and BLG re: same.	1.20	$	740	$	888.00
George Bourikas	11/27/2020	Correspondence with A. Dickenson and S. Dedic re: mortgage review in connection with CRA claim. Discussion with S. Dedic re: MBS originators.	0.20	$	740	$	148.00
George Bourikas	11/30/2020	Call with N. Brearton re: review of mortgage documents; Call with EY (R. Taylor, R. Westwood), BLG (N. Miklaucic, A. Dickenson, S. Fyfe), KPMG (N. Brearton, S. Dedic) re: CRA settlement proposal and go-forward strategy.	1.10	$	740	$	814.00
George Bourikas	12/01/2020	Review K. Campbell invoice and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	12/07/2020	Call with N. Brearton re: CRA settlement and email to GIA re: same.	0.20	$	740	$	148.00
George Bourikas	12/08/2020	Review invoice from L. Lai and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	12/14/2020	Issue response to GIA (C. Schlidt) re: Iron Mountain physical records.	0.20	$	740	$	148.00
George Bourikas	12/15/2020	Prepare letter to Iron Mountain for transfer of document storage account from the Liquidator to the GIA.	0.30	$	740	$	222.00
George Bourikas	12/18/2020	Prepare communication to the GIA re: CRA tax settlement update.	1.50	$	740	$	1,110.00
George Bourikas	12/22/2020	Review and incorporate comments from N. Brearton on email to the GIA re: CRA tax settlement update; Review and incorporate comments from R. Westwood re: same; review and incorporate comments from A. Dickenson re: same; Call with S. Dedic re: mortgage originators.	1.50	$	740	$	1,110.00
George Bourikas	12/23/2020	Call with S. Dedic, R. Westwood, E. Coddington re: CRA tax discussion; Call with A. Dickenson re: same; Discussion with N. Brearton re: BLG comments on draft GIA email; Finalize email to the GIA re: CRA tax settlement and issue same; Review BLG invoice for November professional fees and coordinate payment of same.	1.40	$	740	$	1,036.00
George Bourikas	01/04/2021	Review December 2020 invoice from K. Campbell for IT support services and coordinate payment of same; Prepare and issue letter to Newfoundland Registry of Companies; Prepare and issue letter to CRA re: section 149 Excise Tax Act.	1.10	$	740	$	814.00
George Bourikas	01/11/2021	Correspondence with K. Campbell re: Sungard facility.	0.30	$	740	$	222.00
George Bourikas	01/13/2021	Review invoice from L. Lai for December services and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	01/19/2021	Correspondence with BLG and EY re: CRA tax settlement and call with N. Brearton re: same.	0.30	$	740	$	222.00
George Bourikas	01/25/2021	Correspondence with L. Lai and A. Dickenson re: mortgage sampling.	0.20	$	740	$	148.00
George Bourikas	02/01/2021	Review invoice from K. Campbell and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	02/03/2021	Correspondence with A. Dickenson re: mortgage sampling; Email to N. Brearton re: status of CRA claim.	0.40	$	740	$	296.00
George Bourikas	02/16/2021	Review L. Lai invoice for January 2021 and coordinate payment of same; Review filed HST return.	0.30	$	740	$	222.00

George Bourikas	03/01/2021	Review K. Campbell invoice (SunGard maintenance) for February 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	03/02/2021	Review draft settlement offer letter to CRA and tie out numbers included in same; Email to N. Brearton re: same; Call with S. Dedicre: numbers tie out; Email to A. Dickenson re: same; Email to L. Lai re: same.	3.20	$	740	$	2,368.00
George Bourikas	03/03/2021	Call with R. Westwood and E. Coddington re: CRA counteroffer proposal; Call with A. Dickenson re: same; Call with L. Lai re: same.	0.70	$	740	$	518.00
George Bourikas	03/09/2021	Call with N. Brearton re: CRA tax counterproposal; Correspondence with R. Westwood re: same.	0.30	$	740	$	222.00
George Bourikas	03/10/2021	Review L. Lai invoice for Feb 2021 services and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	03/11/2021	Call with N. Brearton re: CRA tax appeal counterproposal; Call with BLG, EY and N. Brearton re: same; Review EY invoice and coordinate payment of same; Review draft email language from BLG to GIA re: update on counterproposal and provide comments thereon; Call with S. Dedic re: mortgage originator data for appendix to CRA counterproposal. Discussion with N. Brearton re: pool summary for CRA letter.	3.40	$	740	$	2,516.00
George Bourikas	03/22/2021	Review of MBS pool Excel workbook; Call with S. Dedic re: same; Revisions to CRA counterproposal document; Correspondence with L. Lai re: same; Call with N. Brearton re:	2.80	$	740	$	2,072.00
George Bourikas	03/23/2021	Review comments from L. Lai on CRA counterproposal document; Process revisions to same.	0.60	$	740	$	444.00
George Bourikas	03/25/2021	Review BLG invoice for February legal fees and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	03/29/2021	Call with N. Brearton re: CRA counterproposal and update email to the GIA re: same.	0.30	$	740	$	222.00
George Bourikas	03/30/2021	Revisions to CRA counterproposal document; Call with N. Brearton re: same.	1.70	$	740	$	1,258.00
George Bourikas	03/31/2021	Review comments from EY on draft CRA counterproposal and discuss same with N. Brearton.	0.20	$	740	$	148.00
George Bourikas	04/01/2021	Review K. Campbell invoice for March 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	04/06/2021	Prepare draft response email to the GIA re: CRA counterproposal settlement.	0.40	$	740	$	296.00
George Bourikas	04/08/2021	Call with N. Brearton, A. MacFarlane, C. Mason re: Xceed security registration discharge; Review previous Court reports in connection with same; Discuss same with N. Brearton.	1.60	$	740	$	1,184.00
George Bourikas	04/14/2021	Correspondence with A. Dickenson re: CRA counterproposal.	0.10	$	740	$	74.00
George Bourikas	04/15/2021	Review L. Lai invoice for March 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	04/19/2021	Review BLG and EY comments on CRA tax appeal counterproposal and provide further comments to A. Dickenson re: same; Call with S. Dedic re: cash and reserves tables requested by the GIA.	1.10	$	740	$	814.00
George Bourikas	04/21/2021	Review draft of CRA counterproposal.	0.20	$	740	$	148.00
George Bourikas	04/26/2021	Finalize email to the GIA re: CRA revisions to counterproposal originally outlined to them; Call with N. Brearton re: same.	0.30	$	740	$	222.00
George Bourikas	04/27/2021	Review BLG invoice and coordinate payment of same; Correspondence with BLG re: CRA counterproposal.	0.30	$	740	$	222.00
George Bourikas	04/29/2021	Discussion with N. Brearton re: Xceed mortgage discharge; Subsequent call with A. MacFarlane and N. Brearton re: same.	0.40	$	740	$	296.00
George Bourikas	05/03/2021	Review invoice from K. Campbell for April 2021 and coordinate payment of same; Review correspondence from K. Campbell re: Sungard facility.	0.20	$	740	$	148.00
George Bourikas	05/10/2021	Review 2020 HST notice of assessment.	0.10	$	740	$	74.00
George Bourikas	05/14/2021	Review invoice from L. Lai for April 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	05/18/2021	Review email from GIA re: status of CRA counterproposal; Email to BLG re: same.	0.20	$	740	$	148.00
George Bourikas	06/01/2021	Review K. Campbell invoice for May 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	06/02/2021	Review BLG legal invoice and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	06/17/2021	Review L. Lai invoice for May 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	06/21/2021	Review EY invoice to May 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	07/02/2021	Call with N. Brearton re: data custodian role; Email to GIA re: same.	0.20	$	740	$	148.00
George Bourikas	07/05/2021	Review K. Campbell invoice for June 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	07/06/2021	Call with N. Brearton re: extension of Data Custodian role; Email to A. MacFarlane re: same.	0.30	$	740	$	222.00
George Bourikas	07/14/2021	Call with N. Brearton, A. MacFarlane re: extension of role as Data Custodian; Prepare draft email to the GIA re: same.	0.60	$	740	$	444.00
George Bourikas	07/20/2021	Correspondence with A. MacFarlane re: extension of Data Custodian role as requested by the GIA; Call with N. Brearton re: same.	0.40	$	740	$	296.00
George Bourikas	07/23/2021	Correspondence with GIA (C. Schlidt) re: data custodian role; Correspondence with A. Macfarlane re: same.	0.20	$	740	$	148.00
George Bourikas	07/26/2021	Call with N. Brearton re: status of CRA settlement, Email to A. Dickenson re: same.	0.20	$	740	$	148.00
George Bourikas	08/03/2021	Review invoice from K. Campbell for month of July 2021 and coordinate payment of same; Review invoice from BLG for month of June 2021 and coordinate payment of same.	0.30	$	740	$	222.00
George Bourikas	08/04/2021	Call with A. MacFarlane and P. Hamilton re: extension of the Data Custodian Order; Email to and call with N. Brearton re: same; Review invoice from I. Ilchenko re: independent cost counsel and coordinate payment of same.	0.70	$	740	$	518.00

George Bourikas	08/05/2021	Call with RecordsXpress re: document storage.	0.20	$	740	$	148.00
George Bourikas	08/10/2021	Call with N. Brearton re: Sungard lease, Justice email and information requested. Subsequent emails to, and discussions with, EY and L. Lai re: reasons for delay in filing 2008 tax return. Emails with EY and BLG re: basis for CRA to waive late filing penalty. Coordinate assembly of specific mortgage documentation requested by CRA.	1.60	$	740	$	1,184.00
George Bourikas	08/11/2021	Correspondence with A. MacFarlane re: motion to extend Data Custodian and substitute independent cost counsel; Call with N. Brearton re: outline for Fifteenth Report of the Liquidator; Prepare Fifteenth Report of the Liquidator; Email to N. Brearton and S. Dedic re: same. Call with N. Brearton re: fee taxation process.	4.50	$	740	$	3,330.00
George Bourikas	08/12/2021	Review L. Lai invoice for July 2021 and coordinate payment of same; Review various correspondence with A. Dickenson and L. Lai re: late tax return filing; Correspondence with M. Jones re: Sungard contract renewal; Review email from L. Lai re: status of financial statements.	0.50	$	740	$	370.00
George Bourikas	08/16/2021	Correspondence re: additional information requests from the DOJ. Call with S. Dedic re: R&D Section.	0.30	$	740	$	222.00
George Bourikas	08/17/2021	Prepare Fifteenth Report of the Liquidator; Correspondence with S. Dedic and N. Brearton re: same; Review draft Sungard contract and email to N. Brearton re: same.	1.30	$	740	$	962.00
George Bourikas	08/18/2021	Provide comments to N. Brearton and S. Dedic on Fifteenth Report of the Liquidator.	0.60	$	740	$	444.00
George Bourikas	08/30/2021	Email to M. Jones re: Sungard contract extension.	0.20	$	740	$	148.00
George Bourikas	08/31/2021	Review correspondence with L. Lai and A. Dickenson re: CRA tax appeal settlement; Email to N. Brearton re: same; Email to S. Dedic re: Court report and motion materials; Update Liquidator's creditor website; Various correspondence with M. Jones re: Sungard contract extension.	1.40	$	740	$	1,036.00
George Bourikas	09/01/2021	Prepare letter of direction to Sungard re: amendments to contract extension; Email to M. Jones in respect of same; Call with M. Jones re: same.	0.80	$	740	$	592.00
George Bourikas	09/07/2021	Correspondence with K. Campbell re: Sungard contract extension.	0.20	$	740	$	148.00
George Bourikas	09/10/2021	Call with N. Brearton re: communication from the DOJ on settlement offer and next steps associated with same; Email to A. Dickensonre: clarifying questions on DOJ response to settlement offer; Email to R. Westwood re: same; Draft email to GIA (C. Schlidt) re: update on CRA settlement. Call with N. Brearton re: interest stops settlement and CRA acceptance of counterproposal.	1.70	$	740	$	1,258.00
George Bourikas	09/13/2021	Review L. Lai invoice for August 2021 and coordinate payment of same; Call with N. Brearton re: GIA email on CRA settlement; Revise and distribute email to the GIA re: same.	0.50	$	740	$	370.00
George Bourikas	09/15/2021	Review settlement calculations spreadsheet prepared by EY; Call with EY (R. Westwood) and N. Brearton re: updated calculations for CRA settlement and subsequent call with N. Brearton re: same.	0.70	$	740	$	518.00
George Bourikas	09/20/2021	Review BLG invoice and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	09/22/2021	Review BLG legal invoice for August 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	09/23/2021	Review revised CRA settlement calculations from EY; Call with N. Brearton re: same; Call with EY (R. Westwood, E. Coddington) and N. Brearton re: same.	2.20	$	740	$	1,628.00
Total For George Bourikas			**67.30**			**$**	**49,802.00**

Sven Dedic - Sr. Manager

Sven Dedic	10/05/2020	Prepare / review voucher for payment of K. Campbell invoices.	0.50	$	660	$	330.00
Sven Dedic	10/06/2020	Discussion with N. Brearton on CRA settlement overture and the MBS issue; discussion with BLG (A. Dickinson) on same and analysis to be done; review of MBS supporting schedules.	2.50	$	660	$	1,650.00
Sven Dedic	10/07/2020	Phone call discussion with L. Lai on MBS analysis for CRA; review of her analysis performed; discussion with A. Tetley on financial analysis needed and review of MBS pool documents on same.	2.00	$	660	$	1,320.00
Sven Dedic	10/08/2020	Review of MBS analysis performed by A. Tetley; draft of email to N. Brearton re: same.	1.50	$	660	$	990.00
Sven Dedic	10/09/2020	Discussion with N. Brearton on MBS issue; reach out to A. Dickinson on same.	1.00	$	660	$	660.00
Sven Dedic	10/13/2020	Discussion with G. Bourikas and N. Brearton on MBS/CRA issue; review of analysis performed; draft of correspondence to A. Dickinson re: same; discussion with A. Dickinson on response to CRA.	1.50	$	660	$	990.00
Sven Dedic	10/15/2020	Review of MBS analysis performed and summarizing findings; draft of correspondence to A. Dickinson re: same; discussion with A. Dickinson.	2.00	$	660	$	1,320.00
Sven Dedic	10/16/2020	Discussion with A. Dickinson on analysis; review of tax working papers on same for CRA analysis.	2.00	$	660	$	1,320.00
Sven Dedic	10/20/2020	Discussion with G. Bourikas re: MBS reconciliation update; review of MBS records and draft of correspondence to N. Brearton.	3.00	$	660	$	1,980.00
Sven Dedic	10/21/2020	Review of bank accounts and bank reconciliation for preceding months; discussion with A. Chopowick re: need for funds in operating account; initiating wire request.	1.00	$	660	$	660.00
Sven Dedic	10/22/2020	Review of MBS pool documents for prepayment language.	1.50	$	660	$	990.00
Sven Dedic	10/23/2020	Review of email correspondences and inquiries to CRA/MBS analysis by N. Brearton; discussion with N. Brearton and G. Bourikas re: same; review of tax loss calculations associated prepared by EY; draft of email correspondence to EY re: same.	3.50	$	660	$	2,310.00

Sven Dedic	10/26/2020	Draft of email to EY, BLG on situation with MBA CRA tax analysis; discussion with S. Fyfe re: situation; sending and review of MBS pool documents to S. Fyfe for analysis.	2.50	$	660	$	1,650.00
Sven Dedic	10/27/2020	Discussion with EY (R. Westwood) re: re-run of analysis on MBS losses; discussion with A. Dickinson re: same.	1.00	$	660	$	660.00
Sven Dedic	11/02/2020	Review of status of cost counsel report and update email to A. Ilchenko re: same; review of emails on MBS/CRA issue.	1.20	$	660	$	792.00
Sven Dedic	11/03/2020	MBS tax analysis answering queries from EY and BLG re: pool analysis; draft of email correspondence to G. Bourikas and A. Dickinson.	3.00	$	660	$	1,980.00
Sven Dedic	11/05/2020	Review of EY updated tax calculations based on Bridgewater model following CRA proposal.	1.50	$	660	$	990.00
Sven Dedic	11/06/2020	Review of EY tax working papers; calculating mortgage pool %'s by originator for request for A. Dickinson; email correspondence re:same.	3.00	$	660	$	1,980.00
Sven Dedic	11/09/2020	Discussion with G. Bourikas on outstanding MBS calculations; updating MBS analysis workbook for same.	1.50	$	660	$	990.00
Sven Dedic	11/10/2020	CRA MBS call with EY, G. Bourikas: draft of email on sample pool mortgages; review of updated CRA calculation prepared by G. Bourikas.	1.30	$	660	$	858.00
Sven Dedic	11/11/2020	Call on Cost Counsel report with N. Brearton. A. Ilchenko, G. Bourikas and A. MacFarlane; updating outstanding invoices for review by N. Brearton; review of month end RBC DS statements and status of investments; updating R&D and cash position schedules for the same.	3.50	$	660	$	2,310.00
Sven Dedic	11/12/2020	Phone call with C. Tsakanakos re: investment strategy and time horizon to discharge; review of investment options available and summary of same.	1.00	$	660	$	660.00
Sven Dedic	11/16/2020	Investment directions call with RBC DS; review of investment options; draft of emails on same.	2.50	$	660	$	1,650.00
Sven Dedic	11/17/2020	Confirm investment instructions and options; discussion with N. Brearton on same.	1.50	$	660	$	990.00
Sven Dedic	11/24/2020	Providing update on Cost Counsel report invoices.	1.00	$	660	$	660.00
Sven Dedic	11/25/2020	Monthly R&D bank account reconciliation; confirmation of investment amounts.	2.00	$	660	$	1,320.00
Sven Dedic	11/27/2020	Discussion with G. Bourikas re: MBS origination question; performing analysis on Radius loans for presentation to A. Dickinson.	1.50	$	660	$	990.00
Sven Dedic	11/30/2020	CRA Settlement discussion call with EY, BLG, N. Brearton & G. Bourikas; review of figures provided by BLG and proving to R. Westwood for updating numbers.	2.00	$	660	$	1,320.00
Sven Dedic	12/11/2020	Review of information requests by L. Lai for tax return; review of R&D and all relevant statements and sending to L. Lai; discussion with her on same.	2.00	$	660	$	1,320.00
Sven Dedic	12/14/2020	Sorting year end financial statement documents to send to L. Lai.	1.50	$	660	$	990.00
Sven Dedic	12/21/2020	Review of email prepared by G. Bourikas to GIA.	0.50	$	660	$	330.00
Sven Dedic	12/22/2020	Review of MBS analysis by originator and distinguishing between fiscal and tax year for purpose of impact to final CRA settlement. Call with G. Bourikas re: mortgage originators.	2.00	$	660	$	1,320.00
Sven Dedic	12/23/2020	Phone call discussion with R. Westwood, E. Coddington, G. Bourikas re: draft email to GIA on CRA settlement; review of originator analysis fiscal year vs. calendar year and impact on numbers.	2.00	$	660	$	1,320.00
Sven Dedic	01/04/2021	Assisting in preparation of 2020 year end financial statements with L. Lai; gathering relevant documents.	1.50	$	660	$	990.00
Sven Dedic	01/05/2021	Assisting in preparation of 2020 year end financial statements with L. Lai; gathering relevant documents	2.00	$	660	$	1,320.00
Sven Dedic	01/06/2021	Preparing necessary documents for Cost Counsel Report.	2.50	$	660	$	1,650.00
Sven Dedic	01/07/2021	Preparing R&D reconciliations for first 3 months of 2020; adjusting relevant schedules for any upcoming court reports on same.	3.00	$	660	$	1,980.00
Sven Dedic	01/12/2021	Review invoices for cost counsel report (Jan - Apr 2019)	1.00	$	660	$	660.00
Sven Dedic	01/13/2021	Review invoices for cost counsel report (Apr-Sept 2019)	1.00	$	660	$	660.00
Sven Dedic	01/14/2021	Update Dec.31 2020 year end R&D; review of year end statements; send information to L. Lai for preparation.	3.00	$	660	$	1,980.00
Sven Dedic	01/18/2021	Review of upcoming investment maturities held at RBC DS; email to C. Tsakanakos on same.	1.50	$	660	$	990.00
Sven Dedic	01/19/2021	Preparing cost counsel invoices.	2.00	$	660	$	1,320.00
Sven Dedic	01/20/2021	Discussion with C. Tsakanakos of RBC DS on upcoming investment maturities and go forward strategy; review of investment options.	1.00	$	660	$	660.00
Sven Dedic	01/21/2021	Updating R&D.	0.50	$	660	$	330.00
Sven Dedic	01/25/2021	Review of bills for August-September 2019 for Cost Counsel Report	1.50	$	660	$	990.00
Sven Dedic	02/04/2021	Month end reconciliations and updating of schedules for administration	3.00	$	660	$	1,980.00
Sven Dedic	02/08/2021	Discussion with L.Lai on status of financial statements.	0.50	$	660	$	330.00
Sven Dedic	02/09/2021	Compiling relevant documents for L. Lai on financial statement preparation.	1.00	$	660	$	660.00
Sven Dedic	02/11/2021	Update relevant invoices for Cost Counsel Report.	0.50	$	660	$	330.00
Sven Dedic	02/18/2021	Discussion with L. Lai on financial statements; review of documents on same' R&D reconciliation.	2.00	$	660	$	1,320.00
Sven Dedic	02/23/2021	Reconciliation of accounts.	0.70	$	660	$	462.00
Sven Dedic	03/02/2021	Call with G. Bourikas re: numbers for CRA settlement.	1.00	$	660	$	660.00
Sven Dedic	03/11/2021	Discussion with G. Bourikas re: CRA settlement counterproposal and deliverables required; email with L. Lai re: same.	1.00	$	660	$	660.00
Sven Dedic	03/12/2021	Discussion with L. Lai re: CRA counterproposal; review of excel documents prepared by L. Lai; review of email sent by GIA on updated cash balances.	2.50	$	660	$	1,650.00

Sven Dedic	03/16/2021	Preparation of tables for CRA proposal document; discussions with L. Lai re: same.	3.50	$	660	$	2,310.00
Sven Dedic	03/17/2021	Preparation of Cash Reserve schedules per GIA request.	2.50	$	660	$	1,650.00
Sven Dedic	03/18/2021	Review of edits and changes prepared by L. Lai on tables; review and implementing changes to MBS pool data.	2.00	$	660	$	1,320.00
Sven Dedic	03/19/2021	Discussion with L. Lai and email update of tables to G. Bourikas.	1.00	$	660	$	660.00
Sven Dedic	03/22/2021	Discussion with G. Bourikas re: MBS Pool Excel workbook.	0.50	$	660	$	330.00
Sven Dedic	03/25/2021	Reconciling R&D to court table charts; discussion with RBC DS contact on upcoming maturities in investments; documentation of investment options in file.	1.50	$	660	$	990.00
Sven Dedic	03/26/2021	Communication with past creditor of Xceed mortgage for discharge request; discussion with L. Lai re: same.	1.00	$	660	$	660.00
Sven Dedic	03/29/2021	Phone call discussion with creditor re: PPSA discharge request; review of service list for contact to Equitable and forward information onto them.	1.00	$	660	$	660.00
Sven Dedic	04/13/2021	Updating R&D and other cash and securities tables.	1.50	$	660	$	990.00
Sven Dedic	04/19/2021	Discussion with G. Bourikas re: GIA request on cash and reserve tables.	0.50	$	660	$	330.00
Sven Dedic	07/28/2021	Discussion with cost counsel on upcoming report; review of outstanding documents required for cost counsel report; review of outstanding invoices and analysis of same.	2.50	$	660	$	1,650.00
Sven Dedic	08/09/2021	Review of info requests ahead of draft of 15th Court Report.	1.00	$	660	$	660.00
Sven Dedic	08/11/2021	Review of RBC DS investments and quarterly report; updating monthly R&D.	1.50	$	660	$	990.00
Sven Dedic	08/12/2021	Updating R&D since date of last Court Report to June 30 2020; categorizing transactions; updating relevant court tables.	4.50	$	660	$	2,970.00
Sven Dedic	08/13/2021	Drafting R&D section of court report and relevant supporting tables.	2.50	$	660	$	1,650.00
Sven Dedic	08/16/2021	Drafting of 15th Court Report; separate discussions with G. Bourikas and N. Brearton re: same.	4.00	$	660	$	2,640.00
Sven Dedic	08/17/2021	Drafting 15th Report; updating R&D and reserve tables for court report; discussion with N. Brearton re: same.	5.00	$	660	$	3,300.00
Sven Dedic	08/18/2021	Review edits proposed by N. Brearton on 15th Report and discuss same with him; processing changes; discussion with RBC DS on status of investments and securities balances for court reporting.	3.50	$	660	$	2,310.00
Sven Dedic	08/19/2021	Review edits provided by BLG on 15th Report; updating report and circulating for another round of reviews; discussion with N. Brearton re: same.	2.50	$	660	$	1,650.00
Sven Dedic	08/20/2021	Preparing final edits to 15th Report; compiling appendices and relevant package for court materials; phone call with BLG and N. Brearton re: same; discussions with N. Brearton re: finalizing report.	3.50	$	660	$	2,310.00
Sven Dedic	08/23/2021	Updating court materials for court hearing on 26th.	1.00	$	660	$	660.00
Sven Dedic	08/26/2021	Attend court hearing.	1.00	$	660	$	660.00
Sven Dedic	08/27/2021	Review of final court materials post hearing and submitting to KPMG website for upload; update cash and R&D balance.	1.50	$	660	$	990.00
Sven Dedic	08/30/2021	Filing court materials to website.	0.50	$	660	$	330.00
Total For Sven Dedic			**142.20**			**$**	**93,852.00**

Annette Chopowick - Technician

Annette Chopowick	10/05/2020	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	10/06/2020	Bank reconciliation.	0.20	$	240	$	48.00
Annette Chopowick	10/19/2020	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	10/20/2020	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	10/23/2020	Attend to banking matter.	0.10	$	240	$	24.00
Annette Chopowick	10/26/2020	Bank reconciliations.	0.70	$	240	$	168.00
Annette Chopowick	11/02/2020	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	11/03/2020	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	11/04/2020	Attend to banking matters.	0.70	$	240	$	168.00
Annette Chopowick	11/13/2020	Attend to banking matter.	0.50	$	240	$	120.00
Annette Chopowick	11/16/2020	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	11/19/2020	Bank reconciliations.	0.50	$	240	$	120.00
Annette Chopowick	11/23/2020	Attend to banking matter.	0.30	$	240	$	72.00

Annette Chopowick	11/24/2020	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	11/25/2020	Attend to banking matter.	0.10	$	240	$	24.00
Annette Chopowick	12/01/2020	Attend to banking matters.	0.80	$	240	$	192.00
Annette Chopowick	12/04/2020	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	12/11/2020	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	12/14/2020	Attend to banking matter.	0.20	$	240	$	48.00
Annette Chopowick	01/04/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	01/05/2021	Bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	01/13/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	01/15/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	01/26/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	01/27/2021	Attend to banking matters.	0.20	$	240	$	48.00
Annette Chopowick	01/29/2021	Bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	02/08/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	02/16/2021	Attend to banking matter.	0.50	$	240	$	120.00
Annette Chopowick	02/19/2021	Bank reconciliations.	0.80	$	240	$	192.00
Annette Chopowick	03/02/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	03/09/2021	Attend to banking matters.	0.20	$	240	$	48.00
Annette Chopowick	03/11/2021	Attend to banking matters.	0.60	$	240	$	144.00
Annette Chopowick	03/15/2021	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	03/17/2021	Bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	03/18/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	03/19/2021	Bank reconciliation.	0.10	$	240	$	24.00
Annette Chopowick	03/25/2021	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	04/06/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	04/13/2021	Bank reconciliations.	0.70	$	240	$	168.00
Annette Chopowick	04/16/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	04/21/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	04/28/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	05/04/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	05/07/2021	Attend to banking matter; bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	05/17/2021	Attend to banking matters	0.60	$	240	$	144.00
Annette Chopowick	05/20/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	06/01/2021	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	06/02/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	06/10/2021	Bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	06/15/2021	Attend to banking matters.	0.20	$	240	$	48.00
Annette Chopowick	06/16/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	06/18/2021	Attend to banking matter.	0.50	$	240	$	120.00
Annette Chopowick	06/22/2021	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	06/25/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	06/30/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	07/08/2021	Attend to banking matters.	0.20	$	240	$	48.00
Annette Chopowick	07/13/2021	Attend to banking matters.	0.30	$	240	$	72.00

Annette Chopowick	07/21/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	07/27/2021	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	07/29/2021	Bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	08/03/2021	Attend to banking matters.	0.60	$	240	$	144.00
Annette Chopowick	08/04/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	08/06/2021	Bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	08/10/2021	Attend to banking matter.	0.30	$	240	$	72.00
Annette Chopowick	08/12/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	08/17/2021	Attend to banking matter.	0.10	$	240	$	24.00
Annette Chopowick	09/07/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	09/15/2021	Attend to banking matters.	1.10	$	240	$	264.00
Annette Chopowick	09/22/2021	Attend to banking matters.	0.80	$	240	$	192.00
Annette Chopowick	09/23/2021	Attend to banking matters; bank reconciliations.	0.80	$	240	$	192.00
Annette Chopowick	09/24/2021	Attend to banking matters.	0.20	$	240	$	48.00
Total for Annette Chopowick			**32.00**			**$**	**7,680.00**
Grand Total			**269.9**			**$**	**178,172.00**

Maple Financial Liquidation
Time Details
October 1, 2020 to September 30, 2021

Employee Name	Date	Time Narrative	Hours		Rate		Fees ($)
Nick Brearton - Partner (Executive Director)							
Nick Brearton	10/05/2020	Discussion with BLG (S. Fyfe & N. Miklaucic) re: CRA settlement overture.	0.50	$	945	$	472.50
Nick Brearton	10/06/2020	Discussion with S. Dedic re: CRA overture and analysis of mortgages needed.	0.20	$	945	$	189.00
Nick Brearton	10/09/2020	Discussion with S. Dedic re: MBS analysis to be performed for CRA settlement proposal.	0.50	$	945	$	472.50
Nick Brearton	10/13/2020	Discussion with S. Dedic and G. Bourikas re: review of mortgage prepayment rights for purposes of responding to Justice's settlement overture.	0.30	$	945	$	283.50
Nick Brearton	10/18/2020	Review and respond to BLG's email on Court dates.	0.10	$	945	$	94.50
Nick Brearton	10/19/2020	Discussion with G. Bourikas re: BLG request for EY tax analysis. Subsequent discussion with BLG re: tax court dates and EY tax analysis.Subsequent discussion with G. Bourikas re: mortgage analysis and EY analysis.	0.30	$	945	$	283.50
Nick Brearton	10/21/2020	Review and respond to S. Dedic's email on timing of pools that have prepayment option.	0.20	$	945	$	189.00
Nick Brearton	10/23/2020	Discussion with G. Bourikas and S. Dedic re: outcome of MBS review for Justice proposal.	0.30	$	945	$	283.50
Nick Brearton	11/02/2020	Discussion with G. Bourikas re: GIA inquiry on tax appeal.	0.20	$	945	$	189.00
Nick Brearton	11/03/2020	Discussion with G. Bourikas re: GIA email response.	0.10	$	945	$	94.50
Nick Brearton	11/04/2020	Approve payments.	0.20	$	945	$	189.00
Nick Brearton	11/09/2020	Review of RBC statements June 30 – August 31. Various discussions with G. Bourikas re: EY analysis on Bridgewater only. Review of summary table put together by G. Bourikas.	0.60	$	945	$	567.00
Nick Brearton	11/10/2020	Discussion with G. Bourikas re: EY call, tax analysis and interest impact.	0.30	$	945	$	283.50
Nick Brearton	11/11/2020	Review of files for Ilchenko statement. Conference call with A. Ilchenko, A. MacFarlane, S. Dedic and G. Bourikas re: ICC accounts, status of ICC review, bills missing. Subsequent discussion with S. Dedic re: bills in process. Review of ICC accounts, March to August inclusive and approve for payment.	1.60	$	945	$	1,512.00
Nick Brearton	11/16/2020	Approve payment.	0.20	$	945	$	189.00
Nick Brearton	11/17/2020	Discussion with S. Dedic re: investment instructions.	0.10	$	945	$	94.50
Nick Brearton	11/23/2020	Review of CRA tax appeal outcome analysis prepared by G. Bourikas. Subsequent discussion with G. Bourikas re: understanding analysis, next steps.	0.60	$	945	$	567.00
Nick Brearton	11/24/2020	Approve payment.	0.10	$	945	$	94.50
Nick Brearton	11/30/2020	Discussion with G. Bourikas re: upcoming call with EY and BLG. Conference call with EY, BLG, S. Dedic and G. Bourikas re: CRA settlement overture and BLG's review of mortgage terms. Subsequent notes on call and next steps.	0.80	$	945	$	756.00
Nick Brearton	12/01/2020	Banking approval.	0.10	$	945	$	94.50
Nick Brearton	12/07/2020	Discussion with G. Bourikas re: response to GIA on tax update.	0.20	$	945	$	189.00
Nick Brearton	12/22/2020	Review and revise email to GIA on CRA settlement overture and suggested counterproposal.	0.30	$	945	$	283.50
Nick Brearton	12/23/2020	Discussion with G. Bourikas re: BLG feedback on draft email to the GIA on tax overture and suggested counter.	0.20	$	945	$	189.00
Nick Brearton	01/04/2021	Approval of wires.	0.20	$	945	$	189.00
Nick Brearton	01/08/2021	Discussion with G. Bourikas re: data site software expiry.	0.10	$	945	$	94.50
Nick Brearton	01/19/2021	Discussion with G. Bourikas re: CRA tax settlement status.	0.10	$	945	$	94.50
Nick Brearton	03/09/2021	Discussion with G. Bourikas re: CRA tax counterproposal.	0.20	$	945	$	189.00
Nick Brearton	03/11/2021	Review of BLG's draft letter to CRA outlining settlement counterproposal, including referring back to EY calculations and 2013 Waiver notice. Discussion with G. Bourikas re: comments on draft. Discussion with EY, BLG and G. Bourikas re: draft settlement counterproposal to CRA and comments on same, GIA desire for Maple Gmbh release and issues with same. Notes on call. Discussion with G. Bourikas re: assembly of pool summary for CRA letter, issues with pool and sampling values. Wire transfer approval.	2.90	$	945	$	2,740.50
Nick Brearton	03/22/2021	Discussion with G. Bourikas re: status of settlement counterproposal.	0.10	$	945	$	94.50
Nick Brearton	03/26/2021	Review of revisions to settlement counterproposal letter offer to CRA.	0.50	$	945	$	472.50
Nick Brearton	03/28/2021	Review of BLG's suggested comments to the GIA re: settlement counterproposal and revise same. Email to G. Bourikas on drafting email to GIA.	0.30	$	945	$	283.50
Nick Brearton	03/29/2021	Discussion with G. Bourikas re: revisions to settlement counterproposal, email to be drafted to GIA.	0.10	$	945	$	94.50

Maple Financial Liquidation
Time Details
October 1, 2020 to September 30, 2021

Employee Name	Date	Time Narrative	Hours		Rate		Fees ($)
Nick Brearton	03/30/2021	Discussion with G. Bourikas re: updating of settlement counterproposal to CRA for my comments.	0.30	$	945	$	283.50
Nick Brearton	03/31/2021	Discussion with G. Bourikas re: EY comments on CRA counterproposal.	0.10	$	945	$	94.50
Nick Brearton	04/08/2021	Call with BLG and G. Bourikas re: Xcel PPSA Registration by Maple and discharging same.	0.20	$	945	$	189.00
Nick Brearton	04/20/2021	Approval of wire transfer.	0.20	$	945	$	189.00
Nick Brearton	04/26/2021	Review of revised BLG settlement counterproposal to Justice and email to GIA seeking approval of same. Discussion with G. Bourikas re: same.	0.40	$	945	$	378.00
Nick Brearton	04/29/2021	Review of 4th and 6th Court Report re: Equitable request to discharge Exceed PPSA registration. Discussion with G. Bourikas re: PPSA discharge request background. Call with G. Bourikas and A. MacFarlane M re: Exceed PPSA discharge request.	0.60	$	945	$	567.00
Nick Brearton	05/13/2021	Sign Xceed PPSA Discharge documents and provide to BLG.	0.20	$	945	$	189.00
Nick Brearton	05/17/2021	Approval of wire transfers.	0.20	$	945	$	189.00
Nick Brearton	07/02/2021	Review of email from K. Campbell re: service center contract expiry. Discussion with G. Bourikas re: service center expiry and GIA email on same.	0.30	$	945	$	283.50
Nick Brearton	07/06/2021	Discussion with G. Bourikas re: Sungard lease, GIA's desire to extend and implications of same.	0.20	$	945	$	189.00
Nick Brearton	07/08/2021	Approval of wire transfer.	0.10	$	945	$	94.50
Nick Brearton	07/14/2021	Review of Data Custodian Order. Discussion with G. Bourikas and A. MacFarlane re: extension of Data Custodian role and notice to stakeholders.	0.40	$	945	$	378.00
Nick Brearton	07/20/2021	Review of email from A. MacFarlane re: need for Court approval of extending role as Data Custodian. Review of G. Bourikas's draft email to GIA on custodian extension. Discussion with G. Bourikas re: revising approach on email to GIA.	0.50	$	945	$	472.50
Nick Brearton	07/23/2021	Review of emails involving i) C. Schildt, G. Bourikas re: data custodian role and CRA status and ii) BLG re: instructions on data custodian role.	0.10	$	945	$	94.50
Nick Brearton	07/26/2021	Discussion with G. Bourikas re: status of CRA settlement.	0.10	$	945	$	94.50
Nick Brearton	08/04/2021	Discussion with G. Bourikas re: outcome of call with BLG and Stikeman on extension of Data Custodian Order.	0.20	$	945	$	189.00
Nick Brearton	08/10/2021	Discussion with G. Bourikas re: Sungard lease extension, Dept of Justice email requesting information in response to counterproposal and response to same. Review of various emails re: delay in 2009 tax filing and reasons for it.	0.30	$	945	$	283.50
Nick Brearton	08/11/2021	Discussion with G. Bourikas re: outline for Court report, advance notice to Teachers and National. Discussion with A. MacFarlane re: taxation of fees process, Court date. Discussion with G. Bourikas re: outcome of A. MacFarlane's call.	1.00	$	945	$	945.00
Nick Brearton	08/12/2021	Approval of wire transfer.	0.10	$	945	$	94.50
Nick Brearton	08/16/2021	Discussion with S. Dedic re: Court report and fee taxation section.	0.20	$	945	$	189.00
Nick Brearton	08/17/2021	Review of draft 15th Court Report. Discussion with S. Dedic re: reserves.	1.50	$	945	$	1,417.50
Nick Brearton	08/18/2021	Review and revise draft 15th Court Report. Discussion with S. Dedic re: R&D and presentation of F/X loss.	1.50	$	945	$	1,417.50
Nick Brearton	08/19/2021	Review of BLG's changes to draft report. Discussion with S. Dedic re: changes to report.	0.80	$	945	$	756.00
Nick Brearton	08/20/2021	Review of changes to Court Report. Call with BLG (A. MacFarlane and Bevan) and S. Dedic re: finalizing Court Report. Discussion with S. Dedic re: changes. Review of further revisions to report. Review of Notice of Motion and Order. Discussions with S. Dedic re: final signoff.	1.20	$	945	$	1,134.00
Nick Brearton	08/26/2021	Partial attendance at Court hearing and attempts to reconnect. Subsequent discussion with A. MacFarlane re: Court outcome.	0.50	$	945	$	472.50
Nick Brearton	08/27/2021	Review of Sungard contract update and email to G. Bourikas on same.	0.30	$	945	$	283.50
Nick Brearton	09/10/2021	Review of Offer to Justice and evaluate same against Justice's acceptance email. Subsequent discussion with G. Bourikas re: Justice's counterproposal acceptance email and next steps. Discussion with G. Bourikas re: Interest Stops settlement and implication on Justice offer.	1.00	$	945	$	945.00
Nick Brearton	09/13/2021	Review and update draft email to the GIA re: tax settlement. Discussion with G. Bourikas re: revisions.	0.70	$	945	$	661.50
Nick Brearton	09/15/2021	Prep for and subsequent call with EY (R. Westwood) and G. Bourikas re: calculations for Justice, including interest and penalty calculations. Subsequent discussion with G. Bourikas on call outcome. Approval of wire transfers.	0.90	$	945	$	850.50
Nick Brearton	09/21/2021	Arrange to execute revised fee affidavit on Zoom with BLG. Emails to provide execution copy to BLG.	0.30	$	945	$	283.50
Nick Brearton	09/23/2021	Approve payment. Discussion with G. Bourikas re: EY taxable income analysis and interest/penalty analysis. Call with EY and G. Bourikas to review their taxable income and interest/penalty analyses. Response to A. McFarlane re: tax status.	1.30	$	945	$	1,228.50
Nick Brearton	09/24/2021	Review of various emails between BLG and EY re: taxable income analysis.	0.20	$	945	$	189.00
Total For Nick Brearton			**28.40**			**$**	**26,838.00**

Maple Financial Liquidation
Time Details
October 1, 2020 to September 30, 2021

Employee Name	Date	Time Narrative	Hours		Rate		Fees ($)
George Bourikas - Sr. Manager							
George Bourikas	10/13/2020	Discussion with N. Brearton and S. Dedic re: MBS analysis for CRA settlement proposal. Detailed review of MBS pool spreadsheet in connection with CRA settlement proposal.	0.80	$	740	$	592.00
George Bourikas	10/14/2020	Prepare summary of claims and distributions for OSFI and draft response email.	1.00	$	740	$	740.00
George Bourikas	10/19/2020	Call with N. Brearton re: CRA settlement overture; Correspondence with S. Dedic re: same; Review email from S. Dedic re: MBS analysis and provide comments on same; Call with L. Lai re: Maple Bank Germany audit requests; Discussion with N. Brearton re: mortgage analysis.	2.50	$	740	$	1,850.00
George Bourikas	10/20/2020	Discussion with S. Dedic re: MBS analysis.	0.30	$	740	$	222.00
George Bourikas	10/21/2020	Review and consider correspondence from N. Brearton and S. Dedic re: CRA tax appeal and related MBS calculations.	0.30	$	740	$	222.00
George Bourikas	10/22/2020	Review and consider email from EY (R. Westwood) and BLG (S. Fyfe) re: specific debt obligation categorization and timing of loss carrybacks.	0.40	$	740	$	296.00
George Bourikas	10/23/2020	Finalize claims summary and related email to OSFI; Call with S. Dedic and N. Brearton re: MBS calculations in relation to CRA claim, and next steps.	1.10	$	740	$	814.00
George Bourikas	10/26/2020	Review correspondence with BLG re: CRA claim.	0.20	$	740	$	148.00
George Bourikas	10/28/2020	Review L. Lai invoice for September 2020 and coordinate payment of same.	0.30	$	740	$	222.00
George Bourikas	11/02/2020	Review K. Campbell invoice for Sungard server maintenance and coordinate payment of same; Email to Cost Counsel (A. Ilchenko) on review of invoices. Discussion with N. Brearton re: GIA inquiry.	0.50	$	740	$	370.00
George Bourikas	11/03/2020	Review invoice from L. Lai for October services rendered and coordinate payment of same; Correspondence with L. Lai re: BLG request for individual mortgage sampling; Prepare response email to GIA (C. Schlidt) re: CRA settlement matters and discuss same with N. Brearton.	1.60	$	740	$	1,184.00
George Bourikas	11/04/2020	Calls with L. Lai and A. Dickenson re: review of mortgage documents.	0.30	$	740	$	222.00
George Bourikas	11/09/2020	Review of EY's revised CRA claim calculations under CRA's settlement proposal; Various calls with N. Brearton re: same. Discussion with S. Dedic on claims calculations.	1.50	$	740	$	1,110.00
George Bourikas	11/10/2020	Correspondence with S. Dedic in advance of EY call re: CRA claim; Call with EY and S. Dedic re: CRA settlement offer calculations; Call with N. Brearton re: same.	2.00	$	740	$	1,480.00
George Bourikas	11/11/2020	Call with A. Ilchenko, A. MacFarlane, S. Dedic, N. Brearton re: report of independent cost counsel; Review Pallett Valo invoices for independent cost counsel and coordinate payment of same.	1.10	$	740	$	814.00
George Bourikas	11/19/2020	Coordinate payment of Pallett Valo invoice.	0.10	$	740	$	74.00
George Bourikas	11/20/2020	Review updated calculations from EY re: CRA claim and prepare summary scenario calculations to frame settlement discussions.	2.00	$	740	$	1,480.00
George Bourikas	11/23/2020	Review BLG invoice and coordinate payment of same; Call with N. Brearton re: CRA settlement analysis; Prepare email to EY and BLG re: same.	1.20	$	740	$	888.00
George Bourikas	11/27/2020	Correspondence with A. Dickenson and S. Dedic re: mortgage review in connection with CRA claim. Discussion with S. Dedic re: MBS originators.	0.20	$	740	$	148.00
George Bourikas	11/30/2020	Call with N. Brearton re: review of mortgage documents; Call with EY (R. Taylor, R. Westwood), BLG (N. Miklaucic, A. Dickenson, S. Fyfe), KPMG (N. Brearton, S. Dedic) re: CRA settlement proposal and go-forward strategy.	1.10	$	740	$	814.00
George Bourikas	12/01/2020	Review K. Campbell invoice and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	12/07/2020	Call with N. Brearton re: CRA settlement and email to GIA re: same.	0.20	$	740	$	148.00
George Bourikas	12/08/2020	Review invoice from L. Lai and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	12/14/2020	Issue response to GIA (C. Schlidt) re: Iron Mountain physical records.	0.20	$	740	$	148.00
George Bourikas	12/15/2020	Prepare letter to Iron Mountain for transfer of document storage account from the Liquidator to the GIA.	0.30	$	740	$	222.00
George Bourikas	12/18/2020	Prepare communication to the GIA re: CRA tax settlement update.	1.50	$	740	$	1,110.00
George Bourikas	12/22/2020	Review and incorporate comments from N. Brearton on email to the GIA re: CRA tax settlement update; Review and incorporate comments from R. Westwood re: same; review and incorporate comments from A. Dickenson re: same; Call with S. Dedic re: mortgage originators.	1.50	$	740	$	1,110.00
George Bourikas	12/23/2020	Call with S. Dedic, R. Westwood, E. Coddington re: CRA tax discussion; Call with A. Dickenson re: same; Discussion with N. Brearton re: BLG comments on draft GIA email; Finalize email to the GIA re: CRA tax settlement and issue same; Review BLG invoice for November professional fees and coordinate payment of same.	1.40	$	740	$	1,036.00
George Bourikas	01/04/2021	Review December 2020 invoice from K. Campbell for IT support services and coordinate payment of same; Prepare and issue letter to Newfoundland Registry of Companies; Prepare and issue letter to CRA re: section 149 Excise Tax Act.	1.10	$	740	$	814.00
George Bourikas	01/11/2021	Correspondence with K. Campbell re: Sungard facility.	0.30	$	740	$	222.00

Maple Financial Liquidation
Time Details
October 1, 2020 to September 30, 2021

Employee Name	Date	Time Narrative	Hours		Rate		Fees ($)
George Bourikas	01/13/2021	Review invoice from L. Lai for December services and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	01/19/2021	Correspondence with BLG and EY re: CRA tax settlement and call with N. Brearton re: same.	0.30	$	740	$	222.00
George Bourikas	01/25/2021	Correspondence with L. Lai and A. Dickenson re: mortgage sampling.	0.20	$	740	$	148.00
George Bourikas	02/01/2021	Review invoice from K. Campbell and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	02/03/2021	Correspondence with A. Dickenson re: mortgage sampling; Email to N. Brearton re: status of CRA claim.	0.40	$	740	$	296.00
George Bourikas	02/16/2021	Review L. Lai invoice for January 2021 and coordinate payment of same; Review filed HST return.	0.30	$	740	$	222.00
George Bourikas	03/01/2021	Review K. Campbell invoice (SunGard maintenance) for February 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	03/02/2021	Review draft settlement offer letter to CRA and tie out numbers included in same; Email to N. Brearton re: same; Call with S. Dedicre: numbers tie out; Email to A. Dickenson re: same; Email to L. Lai re: same.	3.20	$	740	$	2,368.00
George Bourikas	03/03/2021	Call with R. Westwood and E. Coddington re: CRA counteroffer proposal; Call with A. Dickenson re: same; Call with L. Lai re: same.	0.70	$	740	$	518.00
George Bourikas	03/09/2021	Call with N. Brearton re: CRA tax counterproposal; Correspondence with R. Westwood re: same.	0.30	$	740	$	222.00
George Bourikas	03/10/2021	Review L. Lai invoice for Feb 2021 services and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	03/11/2021	Call with N. Brearton re: CRA tax appeal counterproposal; Call with BLG, EY and N. Brearton re: same; Review EY invoice and coordinate payment of same; Review draft email language from BLG to GIA re: update on counterproposal and provide comments thereon; Call with S. Dedic re: mortgage originator data for appendix to CRA counterproposal. Discussion with N. Brearton re: pool summary for CRA letter.	3.40	$	740	$	2,516.00
George Bourikas	03/22/2021	Review of MBS pool Excel workbook; Call with S. Dedic re: same; Revisions to CRA counterproposal document; Correspondence with L. Lai re: same; Call with N. Brearton re:	2.80	$	740	$	2,072.00
George Bourikas	03/23/2021	Review comments from L. Lai on CRA counterproposal document; Process revisions to same.	0.60	$	740	$	444.00
George Bourikas	03/25/2021	Review BLG invoice for February legal fees and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	03/29/2021	Call with N. Brearton re: CRA counterproposal and update email to the GIA re: same.	0.30	$	740	$	222.00
George Bourikas	03/30/2021	Revisions to CRA counterproposal document; Call with N. Brearton re: same.	1.70	$	740	$	1,258.00
George Bourikas	03/31/2021	Review comments from EY on draft CRA counterproposal and discuss same with N. Brearton.	0.20	$	740	$	148.00
George Bourikas	04/01/2021	Review K. Campbell invoice for March 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	04/06/2021	Prepare draft response email to the GIA re: CRA counterproposal settlement.	0.40	$	740	$	296.00
George Bourikas	04/08/2021	Call with N. Brearton, A. MacFarlane, C. Mason re: Xceed security registration discharge; Review previous Court reports in connection with same; Discuss same with N. Brearton.	1.60	$	740	$	1,184.00
George Bourikas	04/14/2021	Correspondence with A. Dickenson re: CRA counterproposal.	0.10	$	740	$	74.00
George Bourikas	04/15/2021	Review L. Lai invoice for March 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	04/19/2021	Review BLG and EY comments on CRA tax appeal counterproposal and provide further comments to A. Dickenson re: same; Call with S. Dedic re: cash and reserves tables requested by the GIA.	1.10	$	740	$	814.00
George Bourikas	04/21/2021	Review draft of CRA counterproposal.	0.20	$	740	$	148.00
George Bourikas	04/26/2021	Finalize email to the GIA re: CRA revisions to counterproposal originally outlined to them; Call with N. Brearton re: same.	0.30	$	740	$	222.00
George Bourikas	04/27/2021	Review BLG invoice and coordinate payment of same; Correspondence with BLG re: CRA counterproposal.	0.30	$	740	$	222.00
George Bourikas	04/29/2021	Discussion with N. Brearton re: Xceed mortgage discharge; Subsequent call with A. MacFarlane and N. Brearton re: same.	0.40	$	740	$	296.00
George Bourikas	05/03/2021	Review invoice from K. Campbell for April 2021 and coordinate payment of same; Review correspondence from K. Campbell re: Sungard facility.	0.20	$	740	$	148.00
George Bourikas	05/10/2021	Review 2020 HST notice of assessment.	0.10	$	740	$	74.00
George Bourikas	05/14/2021	Review invoice from L. Lai for April 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	05/18/2021	Review email from GIA re: status of CRA counterproposal; Email to BLG re: same.	0.20	$	740	$	148.00
George Bourikas	06/01/2021	Review K. Campbell invoice for May 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	06/02/2021	Review BLG legal invoice and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	06/17/2021	Review L. Lai invoice for May 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	06/21/2021	Review EY invoice to May 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	07/02/2021	Call with N. Brearton re: data custodian role; Email to GIA re: same.	0.20	$	740	$	148.00

Maple Financial Liquidation
Time Details
October 1, 2020 to September 30, 2021

Employee Name	Date	Time Narrative	Hours		Rate		Fees ($)
George Bourikas	07/05/2021	Review K. Campbell invoice for June 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	07/06/2021	Call with N. Brearton re: extension of Data Custodian role; Email to A. MacFarlane re: same.	0.30	$	740	$	222.00
George Bourikas	07/14/2021	Call with N. Brearton, A. MacFarlane re: extension of role as Data Custodian; Prepare draft email to the GIA re: same.	0.60	$	740	$	444.00
George Bourikas	07/20/2021	Correspondence with A. MacFarlane re: extension of Data Custodian role as requested by the GIA; Call with N. Brearton re: same.	0.40	$	740	$	296.00
George Bourikas	07/23/2021	Correspondence with GIA (C. Schlidt) re: data custodian role; Correspondence with A. Macfarlane re: same.	0.20	$	740	$	148.00
George Bourikas	07/26/2021	Call with N. Brearton re: status of CRA settlement, Email to A. Dickenson re: same.	0.20	$	740	$	148.00
George Bourikas	08/03/2021	Review invoice from K. Campbell for month of July 2021 and coordinate payment of same; Review invoice from BLG for month of June 2021 and coordinate payment of same.	0.30	$	740	$	222.00
George Bourikas	08/04/2021	Call with A. MacFarlane and P. Hamilton re: extension of the Data Custodian Order; Email to and call with N. Brearton re: same; Review invoice from I. Ilchenko re: independent cost counsel and coordinate payment of same.	0.70	$	740	$	518.00
George Bourikas	08/05/2021	Call with RecordsXpress re: document storage.	0.20	$	740	$	148.00
George Bourikas	08/10/2021	Call with N. Brearton re: Sungard lease, Justice email and information requested. Subsequent emails to, and discussions with, EY and L. Lai re: reasons for delay in filing 2008 tax return. Emails with EY and BLG re: basis for CRA to waive late filing penalty. Coordinate assembly of specific mortgage documentation requested by CRA.	1.60	$	740	$	1,184.00
George Bourikas	08/11/2021	Correspondence with A. MacFarlane re: motion to extend Data Custodian and substitute independent cost counsel; Call with N. Brearton re: outline for Fifteenth Report of the Liquidator; Prepare Fifteenth Report of the Liquidator; Email to N. Brearton and S. Dedic re: same. Call with N. Brearton re: fee taxation process.	4.50	$	740	$	3,330.00
George Bourikas	08/12/2021	Review L. Lai invoice for July 2021 and coordinate payment of same; Review various correspondence with A. Dickenson and L. Lai re: late tax return filing; Correspondence with M. Jones re: Sungard contract renewal; Review email from L. Lai re: status of financial statements.	0.50	$	740	$	370.00
George Bourikas	08/16/2021	Correspondence re: additional information requests from the DOJ. Call with S. Dedic re: R&D Section.	0.30	$	740	$	222.00
George Bourikas	08/17/2021	Prepare Fifteenth Report of the Liquidator; Correspondence with S. Dedic and N. Brearton re: same; Review draft Sungard contract and email to N. Brearton re: same.	1.30	$	740	$	962.00
George Bourikas	08/18/2021	Provide comments to N. Brearton and S. Dedic on Fifteenth Report of the Liquidator.	0.60	$	740	$	444.00
George Bourikas	08/30/2021	Email to M. Jones re: Sungard contract extension.	0.20	$	740	$	148.00
George Bourikas	08/31/2021	Review correspondence with L. Lai and A. Dickenson re: CRA tax appeal settlement; Email to N. Brearton re: same; Email to S. Dedic re: Court report and motion materials; Update Liquidator's creditor website; Various correspondence with M. Jones re: Sungard contract extension.	1.40	$	740	$	1,036.00
George Bourikas	09/01/2021	Prepare letter of direction to Sungard re: amendments to contract extension; Email to M. Jones in respect of same; Call with M. Jones re: same.	0.80	$	740	$	592.00
George Bourikas	09/07/2021	Correspondence with K. Campbell re: Sungard contract extension.	0.20	$	740	$	148.00
George Bourikas	09/10/2021	Call with N. Brearton re: communication from the DOJ on settlement offer and next steps associated with same; Email to A. Dickensonre: clarifying questions on DOJ response to settlement offer; Email to R. Westwood re: same; Draft email to GIA (C. Schlidt) re: update on CRA settlement. Call with N. Brearton re: interest stops settlement and CRA acceptance of counterproposal.	1.70	$	740	$	1,258.00
George Bourikas	09/13/2021	Review L. Lai invoice for August 2021 and coordinate payment of same; Call with N. Brearton re: GIA email on CRA settlement; Revise and distribute email to the GIA re: same.	0.50	$	740	$	370.00
George Bourikas	09/15/2021	Review settlement calculations spreadsheet prepared by EY; Call with EY (R. Westwood) and N. Brearton re: updated calculations for CRA settlement and subsequent call with N. Brearton re: same.	0.70	$	740	$	518.00
George Bourikas	09/20/2021	Review BLG invoice and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	09/22/2021	Review BLG legal invoice for August 2021 and coordinate payment of same.	0.20	$	740	$	148.00
George Bourikas	09/23/2021	Review revised CRA settlement calculations from EY; Call with N. Brearton re: same; Call with EY (R. Westwood, E. Coddington) and N. Brearton re: same.	2.20	$	740	$	1,628.00
Total For George Bourikas			**67.30**			**$**	**49,802.00**

Sven Dedic - Sr. Manager

Sven Dedic	10/05/2020	Prepare / review voucher for payment of K. Campbell invoices.	0.50	$	660	$	330.00
Sven Dedic	10/06/2020	Discussion with N. Brearton on CRA settlement overture and the MBS issue; discussion with BLG (A. Dickinson) on same and analysis to be done; review of MBS supporting schedules.	2.50	$	660	$	1,650.00

Maple Financial Liquidation
Time Details
October 1, 2020 to September 30, 2021

Employee Name	Date	Time Narrative	Hours		Rate		Fees ($)
Sven Dedic	10/07/2020	Phone call discussion with L. Lai on MBS analysis for CRA; review of her analysis performed; discussion with A. Tetley on financial analysis needed and review of MBS pool documents on same.	2.00	$	660	$	1,320.00
Sven Dedic	10/08/2020	Review of MBS analysis performed by A. Tetley; draft of email to N. Brearton re: same.	1.50	$	660	$	990.00
Sven Dedic	10/09/2020	Discussion with N. Brearton on MBS issue; reach out to A. Dickinson on same.	1.00	$	660	$	660.00
Sven Dedic	10/13/2020	Discussion with G. Bourikas and N. Brearton on MBS/CRA issue; review of analysis performed; draft of correspondence to A. Dickinson re: same; discussion with A. Dickinson on response to CRA.	1.50	$	660	$	990.00
Sven Dedic	10/15/2020	Review of MBS analysis performed and summarizing findings; draft of correspondence to A. Dickinson re: same; discussion with A. Dickinson.	2.00	$	660	$	1,320.00
Sven Dedic	10/16/2020	Discussion with A. Dickinson on analysis; review of tax working papers on same for CRA analysis.	2.00	$	660	$	1,320.00
Sven Dedic	10/20/2020	Discussion with G. Bourikas re: MBS reconciliation update; review of MBS records and draft of correspondence to N. Brearton.	3.00	$	660	$	1,980.00
Sven Dedic	10/21/2020	Review of bank accounts and bank reconciliation for preceding months; discussion with A. Chopowick re: need for funds in operating account; initiating wire request.	1.00	$	660	$	660.00
Sven Dedic	10/22/2020	Review of MBS pool documents for prepayment language.	1.50	$	660	$	990.00
Sven Dedic	10/23/2020	Review of email correspondences and inquiries to CRA/MBS analysis by N. Brearton; discussion with N. Brearton and G. Bourikas re: same; review of tax loss calculations associated prepared by EY; draft of email correspondence to EY re: same.	3.50	$	660	$	2,310.00
Sven Dedic	10/26/2020	Draft of email to EY, BLG on situation with MBA CRA tax analysis; discussion with S. Fyfe re: situation; sending and review of MBS pool documents to S. Fyfe for analysis.	2.50	$	660	$	1,650.00
Sven Dedic	10/27/2020	Discussion with EY (R. Westwood) re: re-run of analysis on MBS losses; discussion with A. Dickinson re: same.	1.00	$	660	$	660.00
Sven Dedic	11/02/2020	Review of status of cost counsel report and update email to A. Ilchenko re: same; review of emails on MBS/CRA issue.	1.20	$	660	$	792.00
Sven Dedic	11/03/2020	MBS tax analysis answering queries from EY and BLG re: pool analysis; draft of email correspondence to G. Bourikas and A. Dickinson.	3.00	$	660	$	1,980.00
Sven Dedic	11/05/2020	Review of EY updated tax calculations based on Bridgewater model following CRA proposal.	1.50	$	660	$	990.00
Sven Dedic	11/06/2020	Review of EY tax working papers; calculating mortgage pool %'s by originator for request for A. Dickinson; email correspondence re:same.	3.00	$	660	$	1,980.00
Sven Dedic	11/09/2020	Discussion with G. Bourikas on outstanding MBS calculations; updating MBS analysis workbook for same.	1.50	$	660	$	990.00
Sven Dedic	11/10/2020	CRA MBS call with EY, G. Bourikas: draft of email on sample pool mortgages; review of updated CRA calculation prepared by G. Bourikas.	1.30	$	660	$	858.00
Sven Dedic	11/11/2020	Call on Cost Counsel report with N. Brearton. A. Ilchenko, G. Bourikas and A. MacFarlane; updating outstanding invoices for review by N. Brearton; review of month end RBC DS statements and status of investments; updating R&D and cash position schedules for the same.	3.50	$	660	$	2,310.00
Sven Dedic	11/12/2020	Phone call with C. Tsakanakos re: investment strategy and time horizon to discharge; review of investment options available and summary of same.	1.00	$	660	$	660.00
Sven Dedic	11/16/2020	Investment directions call with RBC DS; review of investment options; draft of emails on same.	2.50	$	660	$	1,650.00
Sven Dedic	11/17/2020	Confirm investment instructions and options; discussion with N. Brearton on same.	1.50	$	660	$	990.00
Sven Dedic	11/24/2020	Providing update on Cost Counsel report invoices.	1.00	$	660	$	660.00
Sven Dedic	11/25/2020	Monthly R&D bank account reconciliation; confirmation of investment amounts.	2.00	$	660	$	1,320.00
Sven Dedic	11/27/2020	Discussion with G. Bourikas re: MBS origination question; performing analysis on Radius loans for presentation to A. Dickinson.	1.50	$	660	$	990.00
Sven Dedic	11/30/2020	CRA Settlement discussion call with EY, BLG, N. Brearton & G. Bourikas; review of figures provided by BLG and proving to R. Westwood for updating numbers.	2.00	$	660	$	1,320.00
Sven Dedic	12/11/2020	Review of information requests by L. Lai for tax return; review of R&D and all relevant statements and sending to L. Lai; discussion with her on same.	2.00	$	660	$	1,320.00
Sven Dedic	12/14/2020	Sorting year end financial statement documents to send to L. Lai.	1.50	$	660	$	990.00
Sven Dedic	12/21/2020	Review of email prepared by G. Bourikas to GIA.	0.50	$	660	$	330.00
Sven Dedic	12/22/2020	Review of MBS analysis by originator and distinguishing between fiscal and tax year for purpose of impact to final CRA settlement. Call with G. Bourikas re: mortgage originators.	2.00	$	660	$	1,320.00
Sven Dedic	12/23/2020	Phone call discussion with R. Westwood, E. Coddington, G. Bourikas re: draft email to GIA on CRA settlement; review of originator analysis fiscal year vs. calendar year and impact on numbers.	2.00	$	660	$	1,320.00
Sven Dedic	01/04/2021	Assisting in preparation of 2020 year end financial statements with L. Lai; gathering relevant documents.	1.50	$	660	$	990.00
Sven Dedic	01/05/2021	Assisting in preparation of 2020 year end financial statements with L. Lai; gathering relevant documents	2.00	$	660	$	1,320.00
Sven Dedic	01/06/2021	Preparing necessary documents for Cost Counsel Report.	2.50	$	660	$	1,650.00
Sven Dedic	01/07/2021	Preparing R&D reconciliations for first 3 months of 2020; adjusting relevant schedules for any upcoming court reports on same.	3.00	$	660	$	1,980.00
Sven Dedic	01/12/2021	Review invoices for cost counsel report (Jan - Apr 2019)	1.00	$	660	$	660.00

Maple Financial Liquidation
Time Details
October 1, 2020 to September 30, 2021

Employee Name	Date	Time Narrative	Hours		Rate		Fees ($)
Sven Dedic	01/13/2021	Review invoices for cost counsel report (Apr-Sept 2019)	1.00	$	660	$	660.00
Sven Dedic	01/14/2021	Update Dec.31 2020 year end R&D; review of year end statements; send information to L. Lai for preparation.	3.00	$	660	$	1,980.00
Sven Dedic	01/18/2021	Review of upcoming investment maturities held at RBC DS; email to C. Tsakanakos on same.	1.50	$	660	$	990.00
Sven Dedic	01/19/2021	Preparing cost counsel invoices.	2.00	$	660	$	1,320.00
Sven Dedic	01/20/2021	Discussion with C. Tsakanakos of RBC DS on upcoming investment maturities and go forward strategy; review of investment options.	1.00	$	660	$	660.00
Sven Dedic	01/21/2021	Updating R&D.	0.50	$	660	$	330.00
Sven Dedic	01/25/2021	Review of bills for August-September 2019 for Cost Counsel Report	1.50	$	660	$	990.00
Sven Dedic	02/04/2021	Month end reconciliations and updating of schedules for administration	3.00	$	660	$	1,980.00
Sven Dedic	02/08/2021	Discussion with L.Lai on status of financial statements.	0.50	$	660	$	330.00
Sven Dedic	02/09/2021	Compiling relevant documents for L. Lai on financial statement preparation.	1.00	$	660	$	660.00
Sven Dedic	02/11/2021	Update relevant invoices for Cost Counsel Report.	0.50	$	660	$	330.00
Sven Dedic	02/18/2021	Discussion with L. Lai on financial statements; review of documents on same' R&D reconciliation.	2.00	$	660	$	1,320.00
Sven Dedic	02/23/2021	Reconciliation of accounts.	0.70	$	660	$	462.00
Sven Dedic	03/02/2021	Call with G. Bourikas re: numbers for CRA settlement.	1.00	$	660	$	660.00
Sven Dedic	03/11/2021	Discussion with G. Bourikas re: CRA settlement counterproposal and deliverables required; email with L. Lai re: same.	1.00	$	660	$	660.00
Sven Dedic	03/12/2021	Discussion with L. Lai re: CRA counterproposal; review of excel documents prepared by L. Lai; review of email sent by GIA on updated cash balances.	2.50	$	660	$	1,650.00
Sven Dedic	03/16/2021	Preparation of tables for CRA proposal document; discussions with L. Lai re: same.	3.50	$	660	$	2,310.00
Sven Dedic	03/17/2021	Preparation of Cash Reserve schedules per GIA request.	2.50	$	660	$	1,650.00
Sven Dedic	03/18/2021	Review of edits and changes prepared by L. Lai on tables; review and implementing changes to MBS pool data.	2.00	$	660	$	1,320.00
Sven Dedic	03/19/2021	Discussion with L. Lai and email update of tables to G. Bourikas.	1.00	$	660	$	660.00
Sven Dedic	03/22/2021	Discussion with G. Bourikas re: MBS Pool Excel workbook.	0.50	$	660	$	330.00
Sven Dedic	03/25/2021	Reconciling R&D to court table charts; discussion with RBC DS contact on upcoming maturities in investments; documentation of investment options in file.	1.50	$	660	$	990.00
Sven Dedic	03/26/2021	Communication with past creditor of Xceed mortgage for discharge request; discussion with L. Lai re: same.	1.00	$	660	$	660.00
Sven Dedic	03/29/2021	Phone call discussion with creditor re: PPSA discharge request; review of service list for contact to Equitable and forward information onto them.	1.00	$	660	$	660.00
Sven Dedic	04/13/2021	Updating R&D and other cash and securities tables.	1.50	$	660	$	990.00
Sven Dedic	04/19/2021	Discussion with G. Bourikas re: GIA request on cash and reserve tables.	0.50	$	660	$	330.00
Sven Dedic	07/28/2021	Discussion with cost counsel on upcoming report; review of outstanding documents required for cost counsel report; review of outstanding invoices and analysis of same.	2.50	$	660	$	1,650.00
Sven Dedic	08/09/2021	Review of info requests ahead of draft of 15th Court Report.	1.00	$	660	$	660.00
Sven Dedic	08/11/2021	Review of RBC DS investments and quarterly report; updating monthly R&D.	1.50	$	660	$	990.00
Sven Dedic	08/12/2021	Updating R&D since date of last Court Report to June 30 2020; categorizing transactions; updating relevant court tables.	4.50	$	660	$	2,970.00
Sven Dedic	08/13/2021	Drafting R&D section of court report and relevant supporting tables.	2.50	$	660	$	1,650.00
Sven Dedic	08/16/2021	Drafting of 15th Court Report; separate discussions with G. Bourikas and N. Brearton re: same.	4.00	$	660	$	2,640.00
Sven Dedic	08/17/2021	Drafting 15th Report; updating R&D and reserve tables for court report; discussion with N. Brearton re: same.	5.00	$	660	$	3,300.00
Sven Dedic	08/18/2021	Review edits proposed by N. Brearton on 15th Report and discuss same with him; processing changes; discussion with RBC DS on status of investments and securities balances for court reporting.	3.50	$	660	$	2,310.00
Sven Dedic	08/19/2021	Review edits provided by BLG on 15th Report; updating report and circulating for another round of reviews; discussion with N. Brearton re: same.	2.50	$	660	$	1,650.00
Sven Dedic	08/20/2021	Preparing final edits to 15th Report; compiling appendices and relevant package for court materials; phone call with BLG and N. Brearton re: same; discussions with N. Brearton re: finalizing report.	3.50	$	660	$	2,310.00
Sven Dedic	08/23/2021	Updating court materials for court hearing on 26th.	1.00	$	660	$	660.00
Sven Dedic	08/26/2021	Attend court hearing.	1.00	$	660	$	660.00

Maple Financial Liquidation
Time Details
October 1, 2020 to September 30, 2021

Employee Name	Date	Time Narrative	Hours		Rate		Fees ($)
Sven Dedic	08/27/2021	Review of final court materials post hearing and submitting to KPMG website for upload; update cash and R&D balance.	1.50	$	660	$	990.00
Sven Dedic	08/30/2021	Filing court materials to website.	0.50	$	660	$	330.00
Total For Sven Dedic			**142.20**			**$**	**93,852.00**

Annette Chopowick - Technician

Annette Chopowick	10/05/2020	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	10/06/2020	Bank reconciliation.	0.20	$	240	$	48.00
Annette Chopowick	10/19/2020	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	10/20/2020	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	10/23/2020	Attend to banking matter.	0.10	$	240	$	24.00
Annette Chopowick	10/26/2020	Bank reconciliations.	0.70	$	240	$	168.00
Annette Chopowick	11/02/2020	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	11/03/2020	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	11/04/2020	Attend to banking matters.	0.70	$	240	$	168.00
Annette Chopowick	11/13/2020	Attend to banking matter.	0.50	$	240	$	120.00
Annette Chopowick	11/16/2020	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	11/19/2020	Bank reconciliations.	0.50	$	240	$	120.00
Annette Chopowick	11/23/2020	Attend to banking matter.	0.30	$	240	$	72.00
Annette Chopowick	11/24/2020	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	11/25/2020	Attend to banking matter.	0.10	$	240	$	24.00
Annette Chopowick	12/01/2020	Attend to banking matters.	0.80	$	240	$	192.00
Annette Chopowick	12/04/2020	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	12/11/2020	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	12/14/2020	Attend to banking matter.	0.20	$	240	$	48.00
Annette Chopowick	01/04/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	01/05/2021	Bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	01/13/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	01/15/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	01/26/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	01/27/2021	Attend to banking matters.	0.20	$	240	$	48.00
Annette Chopowick	01/29/2021	Bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	02/08/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	02/16/2021	Attend to banking matter.	0.50	$	240	$	120.00
Annette Chopowick	02/19/2021	Bank reconciliations.	0.80	$	240	$	192.00
Annette Chopowick	03/02/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	03/09/2021	Attend to banking matters.	0.20	$	240	$	48.00
Annette Chopowick	03/11/2021	Attend to banking matters.	0.60	$	240	$	144.00
Annette Chopowick	03/15/2021	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	03/17/2021	Bank reconciliations.	0.60	$	240	$	144.00

Maple Financial Liquidation
Time Details
October 1, 2020 to September 30, 2021

Employee Name	Date	Time Narrative	Hours		Rate		Fees ($)
Annette Chopowick	03/18/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	03/19/2021	Bank reconciliation.	0.10	$	240	$	24.00
Annette Chopowick	03/25/2021	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	04/06/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	04/13/2021	Bank reconciliations.	0.70	$	240	$	168.00
Annette Chopowick	04/16/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	04/21/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	04/28/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	05/04/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	05/07/2021	Attend to banking matter; bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	05/17/2021	Attend to banking matters	0.60	$	240	$	144.00
Annette Chopowick	05/20/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	06/01/2021	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	06/02/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	06/10/2021	Bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	06/15/2021	Attend to banking matters.	0.20	$	240	$	48.00
Annette Chopowick	06/16/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	06/18/2021	Attend to banking matter.	0.50	$	240	$	120.00
Annette Chopowick	06/22/2021	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	06/25/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	06/30/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	07/08/2021	Attend to banking matters.	0.20	$	240	$	48.00
Annette Chopowick	07/13/2021	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	07/21/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	07/27/2021	Attend to banking matters.	0.30	$	240	$	72.00
Annette Chopowick	07/29/2021	Bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	08/03/2021	Attend to banking matters.	0.60	$	240	$	144.00
Annette Chopowick	08/04/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	08/06/2021	Bank reconciliations.	0.60	$	240	$	144.00
Annette Chopowick	08/10/2021	Attend to banking matter.	0.30	$	240	$	72.00
Annette Chopowick	08/12/2021	Attend to banking matters.	0.50	$	240	$	120.00
Annette Chopowick	08/17/2021	Attend to banking matter.	0.10	$	240	$	24.00
Annette Chopowick	09/07/2021	Attend to banking matters.	0.40	$	240	$	96.00
Annette Chopowick	09/15/2021	Attend to banking matters.	1.10	$	240	$	264.00
Annette Chopowick	09/22/2021	Attend to banking matters.	0.80	$	240	$	192.00
Annette Chopowick	09/23/2021	Attend to banking matters; bank reconciliations.	0.80	$	240	$	192.00
Annette Chopowick	09/24/2021	Attend to banking matters.	0.20	$	240	$	48.00
Total for Annette Chopowick			**32.00**			**$**	**7,680.00**
Grand Total			**269.9**			**$**	**178,172.00**

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

October 30, 2023

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8005081428
Reference	: 2000496507
Client	: 1000029297
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of Oct 1,2021 to Sept 30, 2022, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	154,439.50 CAD
	$	**154,439.50** CAD
HST		20,077.14
Amount Due	$	**174,516.64** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005081428 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 174,516.64 CAD

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Maple Financial Liquidation
Time Details
October 1 2021 to September 30, 2022

Name	Position		Rate	Hours		Fees ($)
Nick Brearton	Partner	$	980.00	30.7	$	30,086.00
George Bourikas	Sr. Manager	$	770.00	85.3	$	65,681.00
Sven Dedic	Sr. Manager	$	685.00	8.0	$	5,480.00
Lea Loutfi	Sr. Consultant	$	430.00	92.2	$	39,624.50
Annette Chopowick	Technician	$	265.00	51.2	$	13,568.00
Total				**267.4**	**$**	**154,439.50**
HST					$	20,077.14
Total Amount due					**$**	**174,516.64**

Maple Financial Liquidation
Time Details
October 1 2021 to September 30, 2022

Employee Name	Date	Time Narrative	Hours		Rate		Fees ($)
Nick Brearton - Partner							
Nick Brearton	10/05/2021	Discussion with G. Bourikas re: status of tax settlement. Subsequent review of BLG's email to Dept of Justice and G. Bourikas' email to the GIA.	0.10	$	980	$	98.00
Nick Brearton	10/13/2021	Discussion with G. Bourikas re: request to adjourn CRA trial and issues with same. Review of BLG's email responding to questions on adjournment. Subsequent discussion with G. Bourikas re: email to GIA.	0.40	$	980	$	392.00
Nick Brearton	10/14/2021	Review and revise GIA email on tax trial adjournment. Subsequent discussion with G. Bourikas on same.	0.20	$	980	$	196.00
Nick Brearton	10/25/2021	Discussion with G. Bourikas re: upcoming call with CRA.	0.30	$	980	$	294.00
Nick Brearton	10/26/2021	Call with CRA, Dept of Justice, EY, BLG and G. Bourikas re: run through numbers with CRA. Subsequent discussion with G. Bourikas re: call outcome and next steps.	0.80	$	980	$	784.00
Nick Brearton	11/15/2021	Review of Justice's email proposing CRA's opening up of 2014 and 2015 tax years, including schedule and subsequent email from EY commenting on same.	0.20	$	980	$	196.00
Nick Brearton	11/16/2021	Call with G. Bourikas re: CRA position and items to cover with EY on upcoming call. Discussion with EY and G. Bourikas re: CRA revisions to 2014 & 2015 tax years and response to same. Discussion with G. Bourikas re: call outcome, timeline for interest and penalty relief.	0.70	$	980	$	686.00
Nick Brearton	11/19/2021	Review of timeline developed by EY and G. Bourikas re: tax appeal. Review of emails for certain time gaps. Discussion with G. Bourikas re: timeline additions and potential arguments to CRA for delay.	0.60	$	980	$	588.00
Nick Brearton	11/22/2021	Discussion with G. Bourikas re: CRA timeline.	0.30	$	980	$	294.00
Nick Brearton	11/25/2021	Review of EY spreadsheet re: estimated refund and email exchange between G. Bourikas and EY on interest expense at issue on CRA delay arguments. Call with EY (E. Coddington and R. Westwood) and G. Bourikas to discuss estimated refund and interest expense on CRA delays, conditions on settlement with CRA, including clearance certificate request. Discussion with G. Bourikas re: call outcome, contents of email to GIA, including outstanding matters list.	1.10	$	980	$	1,078.00
Nick Brearton	11/26/2021	Review and revise G. Bourikas' draft email to the GIA re: settling the CRA tax appeals. Discussion with G. Bourikas re: email revisions.	0.60	$	980	$	588.00
Nick Brearton	11/30/2021	Review of GIA's email on records want access to. Discussion with G. Bourikas re: records being sought by the GIA and issues with releasing them, financial information required by Linda on GIA tax analysis.	0.80	$	980	$	784.00
Nick Brearton	12/03/2021	Call with GIA (C. Schildt, O. Scheffen, G. Faude), G. Bourikas re: records GIA interested in, Principal Officer claim. Subsequent discussion with G. Bourikas re: next steps.	0.80	$	980	$	784.00
Nick Brearton	12/08/2021	Review of emails from BLG re: settlement with CRA and interest relief timing and EY's comments on interest relief. Discussion with G. Bourikas re: interest relief, process to finalize comments on settlement agreement, need for Court approval. Review of Dept of Justice's Minutes of Settlement. Discussion with G. Bourikas re: additional comments on Minutes of Settlement.	0.90	$	980	$	882.00
Nick Brearton	12/09/2021	Review of emails from R. Westwood, G. Bourikas and A. MacFarlane re: comments on Minutes of Settlement. Discussion with G. Bourikas re: Court jurisdiction issue.	0.20	$	980	$	196.00
Nick Brearton	12/13/2021	Review of sample documents re: called back boxes. Discussion with G. Bourikas re: nature of feedback to the GIA.	0.40	$	980	$	392.00
Nick Brearton	12/14/2021	Review of email from BLG responding to CRA settlement issues.	0.10	$	980	$	98.00
Nick Brearton	12/15/2021	Discussion with BLG (A. MacFarlane) and G. Bourikas re: CRA settlement and Court approval process, paper records and disclosing samples to the GIA. Subsequent discussion with G. Bourikas re: paper record disclosure and focus on US entities, CRA settlement amendment. Discussion with A. MacFarlane re: CRA and claim withdrawal in light of BLG's (A. Dickinson) email. Voice message to A. Dickinson.	0.80	$	980	$	784.00
Nick Brearton	12/16/2021	Discussion with A. Dickinson re: CRA proof of claim withdrawal. Subsequent discussion with G. Bourikas re: information for A. Dickinson on CRA proof of claim. Review of G. Bourikas' email on CRA claims. Subsequently forward to BLG.	0.40	$	980	$	392.00
Nick Brearton	12/17/2021	Review of revised Minutes of Settlement. Subsequent discussion with G. Bourikas re: contents of BLG email to Dept of Justice and progressing settlement. Review of email from A. Dickinson on separate letter to CRA and interest stop information required. Subsequent discussion with G. Bourikas re: same. Review of G. Bourikas' email, exchange with BLG.	0.40	$	980	$	392.00
Nick Brearton	01/05/2022	Review and approve several disbursements.	0.10	$	980	$	98.00
Nick Brearton	01/10/2022	Review G. Bourikas' proposed email to GIA re: sample of paper documents.	0.30	$	980	$	294.00
Nick Brearton	01/11/2022	Discussion with G. Bourikas re: sample of paper documents and redaction of certain information, interest stops settlement and search for documentation evidencing same, interest and penalty relief letter proposed by BLG.	0.70	$	980	$	686.00
Nick Brearton	01/12/2022	Discussion with G. Bourikas re: filing of interest relief forms with CRA.	0.20	$	980	$	196.00
Nick Brearton	01/18/2022	Review of revised email to GIA on sample document review from nine boxes, including redacted samples. Email to G. Bourikas with comments.	0.20	$	980	$	196.00
Nick Brearton	01/28/2022	Review of GIA's email on paper documents wanted. Subsequent discussion with G. Bourikas re: GIA's request and documentation of CRA interest stops deal.	0.70	$	980	$	686.00

Nick Brearton	02/01/2022	Call with A. MacFarlane and G. Bourikas to discuss interest stop agreement documentation, GIA document request. Subsequent discussion with G. Bourikas on call outcome.	0.70	$	980	$	686.00
Nick Brearton	02/11/2022	Discussion with G. Bourikas re: A. Dickinson's email on finalizing tax appeal settlement.	0.20	$	980	$	196.00
Nick Brearton	02/18/2022	Discussion with BLG (A. MacFarlane, E. Gratton, D. Michaluk) and G. Bourikas re: GIA record request. Discussion with G. Bourikas re: call outcome and next steps.	0.80	$	980	$	784.00
Nick Brearton	02/22/2022	Review of A. MacFarlane's request for more info on GIA document request. Subsequent discussion with G. Bourikas re: same.	0.20	$	980	$	196.00
Nick Brearton	03/04/2022	Discussion with G. Bourikas re: response to GIA on their email today asking about the status of the file and ability to make a distribution.	0.40	$	980	$	392.00
Nick Brearton	03/10/2022	Review of G. Bourikas' draft email to the GIA and revise same.	0.30	$	980	$	294.00
Nick Brearton	03/16/2022	Review of BLG email on Tax Court certified copies. Approval of wire transfer to Linda.	0.10	$	980	$	98.00
Nick Brearton	03/17/2022	Review of the GIA's response email on outstanding issues. Coordinate revision to Iron Mountain letter.	0.10	$	980	$	98.00
Nick Brearton	03/18/2022	Review of draft Interest Differential Agreement prepared by BLG. Email to BLG to coordinate a conference call to discuss comments, including unpaid source deduction liability.	0.50	$	980	$	490.00
Nick Brearton	03/21/2022	Draft response to GIA on their comments on outstanding issues, including revised Iron Mountain assumption letter. Conference call with BLG to discuss comments on draft Interest Differential Agreement. Subsequent discussion with A. McFarlane re: GIA email and draft response.	1.80	$	980	$	1,764.00
Nick Brearton	03/23/2022	Review of 14th Court Report and emails re: transfer of documents to GIA and records held by Data Custodian. Subsequent update of email to GIA on record disposal.	0.80	$	980	$	784.00
Nick Brearton	03/28/2022	Revisions to GIA email response.	0.30	$	980	$	294.00
Nick Brearton	03/30/2022	Discussion with G. Bourikas re: comments on draft email to GIA.	0.20	$	980	$	196.00
Nick Brearton	03/31/2022	Conference call with G. Bourikas and A. McFarlane re: GIA response email.	0.30	$	980	$	294.00
Nick Brearton	04/26/2022	Review of GIA email response to our previous email. Review of CRA's revisions to Interest Differential Agreement and email to G. Bourikas with my comments on confidentiality clause. Subsequent discussion with G. Bourikas on confidentialty clause.	0.30	$	980	$	294.00
Nick Brearton	05/09/2022	Discussion with G. Bourikas re: GIA records search.	0.50	$	980	$	490.00
Nick Brearton	05/16/2022	Discussion with G. Bourikas re: document review status/email to GIA.	0.50	$	980	$	490.00
Nick Brearton	05/19/2022	Review of draft email to GIA on document progress and discuss with G. Bourikas on same.	0.20	$	980	$	196.00
Nick Brearton	05/31/2022	Call with A. McFarlane and G. Bourikas re: advance prep for June 3rd call with GIA. Subsequent call with G. Bourikas re: records and billings.	0.60	$	980	$	588.00
Nick Brearton	06/03/2022	Prep for call with GIA. Conference call with GIA, BLG (A. MacFarlane), G. Bourikas, and L. Loutfi re: Winding Up estate and outstanding issues to achieve that. Subsequent discussion with A. MacFarlane, G. Bourikas, and L. Loutfi re: outcome of call and next steps. Notes of call.	1.40	$	980	$	1,372.00
Nick Brearton	06/07/2022	Draft email to the GIA on Stored Record Options.	1.80	$	980	$	1,764.00
Nick Brearton	06/08/2022	Revisions to GIA email on Record Storage Options.	0.20	$	980	$	196.00
Nick Brearton	06/09/2022	Email and subsequent discussion with G. Bourikas re: input on draft GIA email.	0.10	$	980	$	98.00
Nick Brearton	08/04/2022	Discussion with G. Bourikas and L. Loutfi re: document review for the GIA. Discussion with G. Bourikas re: Sungard extension.	0.60	$	980	$	588.00
Nick Brearton	08/08/2022	Review of draft email to the GIA. Subsequent discussion with G. Bourikas on revisions to same.	0.20	$	980	$	196.00
Nick Brearton	09/07/2022	Prep for call with GIA. Calls with G. Bourikas re: physical records in storage, potential distribution calculation, queries on tax status, transfer of Iron Mountain contract. Review of emails from G. Bourikas on records and funds available for distribution.	1.30	$	980	$	1,274.00
Nick Brearton	09/12/2022	Review of G. Bourikas' email on Lishman employment contract and subsequent discussion with G. Bourikas on its disclosure to the GIA.	0.20	$	980	$	196.00
Nick Brearton	09/15/2022	Call with GIA, Stikeman, BLG, G. Bourikas and L. Loutfi re: update on Estate's outstanding issues and the path to closing the estate. Subsequent discussion with G. Bourikas and A. MacFarlane re: record destruction and the memo sought by the GIA. Notes re: info requested by GIA.	1.00	$	980	$	980.00
Nick Brearton	09/26/2022	Review of G. Bourikas's draft email to the GIA and provide comments on it, including development of file completion timeline and GIA query on legal obligation to retain documents.	0.50	$	980	$	490.00
Nick Brearton	09/27/2022	Discussion with G. Bourikas re: feedback on draft email to GIA on records and timeline to complete file. Discussion with G. Bourikas re:response to GIA email summarizing our Sept 15 call.	0.90	$	980	$	882.00
Nick Brearton	09/29/2022	Review and provide comments on email to GIA re: records and next steps.	1.00	$	980	$	980.00
Nick Brearton	09/30/2022	Review and revise updated GIA email. Discussion with G. Bourikas re: finalizing email to GIA and next steps.	0.40	$	980	$	392.00
Total For Nick Brearton			**30.70**			**$**	**30,086.00**

George Bourikas - Sr. Manager

George Bourikas	10/04/2021	Review K. Campbell IT monitoring invoice for September 2021 and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	10/05/2021	Call with N. Brearton re: CRA tax settlement. Email to GIA (C. Schildt) re: CRA settlement.	0.10	$	770	$	77.00
George Bourikas	10/06/2021	Review L. Lai invoice for September 2021 and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	10/12/2021	Review email from BLG (A. Dickenson) re: CRA settlement; Email to N. Brearton re: same; Draft email to C. Schildt re: same.	0.50	$	770	$	385.00
George Bourikas	10/13/2021	Calls with N. Brearton re: adjournment of tax appeal Court date; Email to A. Dickenson re: same.	0.70	$	770	$	539.00

George Bourikas	10/14/2021	Review email from BLG (N. Miklaucic) re: adjournment of tax appeal Court date; Call with N. Brearton re: same; Revise email to GIA (C. Schildt) re: CRA review of loss carryback calculations, request of additional interest and penalty relief, BLG views on probability of reaching settlement and assessment of same, recommendation to file joint application with Dept of Justice.	1.30	$	770	$	1,001.00
George Bourikas	10/25/2021	Call with N. Brearton re: upcoming call with CRA.	0.30	$	770	$	231.00
George Bourikas	10/26/2021	Call with CRA, Dept of Justice, BLG, EY and N. Brearton re: CRA tax settlement; Follow-up call with N. Brearton re: same.	0.80	$	770	$	616.00
George Bourikas	11/01/2021	Review K. Campbell invoice for October IT monitoring services and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	11/03/2021	Review BLG invoice for October 2021 fees and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	11/08/2021	Update email to C. Schildt re: CRA settlement status.	0.30	$	770	$	231.00
George Bourikas	11/09/2021	Review L. Lai invoice for October 2021 and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	11/15/2021	Review DOJ revised taxable income schedule and EY's comments on same.	0.30	$	770	$	231.00
George Bourikas	11/16/2021	Call with N. Brearton re: Dept of Justice revised tax schedules; Call with EY and N. Brearton re: same and subsequent call with N. Brearton on call outcome; Assemble summary of key dates for CRA interest relief negotiations; Correspondence with EY (R. Westwood) re: same.	1.60	$	770	$	1,232.00
George Bourikas	11/19/2021	Call with N. Brearton re: timeline of CRA interactions after Oct 2017.	0.20	$	770	$	154.00
George Bourikas	11/22/2021	Call with N. Brearton re: CRA negotiations timeline, revisions to detailed timeline in respect of CRA discussions and negotiations for purposes of establishing position on request of CRA for interest relief; Email to EY re: same.	1.30	$	770	$	1,001.00
George Bourikas	11/24/2021	Review revised EY interest calculation spreadsheets; Email to R. Westwood and E. Coddington re: same.	0.80	$	770	$	616.00
George Bourikas	11/25/2021	Call with N. Brearton and EY (E. Coddington, R. Westwood) re: CRA settlement calculations; Follow-up call with N. Brearton re: same; Review email from R. Westwood re: review of CRA spreadsheet; Prepare email to the GIA summarizing the proposed settlement offer, qualitative and quantitative considerations, recommendation of Liquidator, EY and BLG to accept with reasons for same, and requesting GIA approval of same.	2.20	$	770	$	1,694.00
George Bourikas	11/26/2021	Review revisions to EY settlement calculation spreadsheets; Call with N. Brearton re: update email to GIA on CRA settlement; Revisions to email and issue.	1.10	$	770	$	847.00
George Bourikas	11/29/2021	Correspondence with BLG and EY re: CRA settlement.	0.10	$	770	$	77.00
George Bourikas	11/30/2021	Review email from GIA re: estate closing matters and documents stored by the Data Custodian (including detailed review of supporting tabs in worksheet); Call with N. Brearton re: Data Custodian role and GIA request for documents.	1.30	$	770	$	1,001.00
George Bourikas	12/01/2021	Review K. Campbell invoice for November 2021 and coordinate payment of same; Correspondence with K. Campbell re: extension of Sungard contract.	0.40	$	770	$	308.00
George Bourikas	12/03/2021	Call with GIA (C. Schildt, O. Scheffen, G. Faude) and N. Brearton re: GIA records request; Debrief call with N. Brearton.	0.80	$	770	$	616.00
George Bourikas	12/06/2021	Review BLG invoice for legal services to October 31, 2021 and coordinate payment of same; Review Sungard contract terms and correspondence with N. Brearton and K. Campbell re: same; Coordinate recalling of physical records requested by GIA for review.	1.00	$	770	$	770.00
George Bourikas	12/07/2021	Coordinate pulling records from storage with RecordsXpress; Correspondence with L. Lai re: financial statements, HST returns, requirement for records, tax settlement update.	0.70	$	770	$	539.00
George Bourikas	12/08/2021	Review draft Minutes of Settlement in respect of CRA tax appeal dispute and tie in figures to EY calculation spreadsheets; Correspondence with EY and BLG re: same; Calls with N. Brearton re: same; Review L. Lai invoice for November 2021 services and coordinate payment of same.	2.20	$	770	$	1,694.00
George Bourikas	12/09/2021	Call with R. Westwood and E. Coddington re: Minutes of Settlement; Review email from EY re: same; Emails with BLG re: same; Coordinate document retrieval from storage; Call with N. Brearton re: Minutes of Settlement.	1.80	$	770	$	1,386.00
George Bourikas	12/13/2021	Review boxes of physical records as requested by the GIA and summarize findings; Discuss same with N. Brearton.	4.00	$	770	$	3,080.00
George Bourikas	12/15/2021	Call with N. Brearton and A. Macfarlane re: CRA settlement and GIA records request; Debrief call with N. Brearton re: same; Email to GIA re: CRA settlement particulars; Call with A. Dickenson re: CRA settlement.	1.40	$	770	$	1,078.00
George Bourikas	12/16/2021	Call with N. Brearton re: CRA settlement; Review of CRA proof of claim forms; Email to N. Brearton re: information for BLG on CRA's proof of claim withdrawal.	0.80	$	770	$	616.00
George Bourikas	12/17/2021	Correspondence with BLG and EY re: CRA settlement; Calls with N. Brearton re: same.	0.30	$	770	$	231.00
George Bourikas	12/21/2021	Review and respond to email from A. Dickenson re: interest stops settlement with CRA; Review old emails in respect of documentation of settlement with CRA.	0.40	$	770	$	308.00
George Bourikas	12/23/2021	Correspondence with SunGard re: extension of services.	0.20	$	770	$	154.00
George Bourikas	01/03/2022	Review K. Campbell invoice to December 31, 2021 and coordinate payment of same; Review revised Minutes of Settlement and email from A. Dickenson re: same; Review boxes of physical records, take copies and summarize (as requested by GIA); email to N. Brearton re: same.	3.50	$	770	$	2,695.00
George Bourikas	01/04/2022	Review Sungard contract and invoices for 2021 and coordinate payment of same.	0.40	$	770	$	308.00
George Bourikas	01/05/2022	Review L. Lai invoice for December 2021 and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	01/07/2022	Email to A. Macfarlane re: CRA interest stops settlement; Correspondence with N. Brearton re: L. Lai work on financial statements.	0.40	$	770	$	308.00
George Bourikas	01/10/2022	Review RecordsXpress invoice and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	01/11/2022	Call with N. Brearton re: physical documents and records requested by GIA; CRA tax settlement matters.	0.70	$	770	$	539.00
George Bourikas	01/12/2022	Call with N. Brearton re: filing of interest relief forms; Email to A. Dickenson re: same.	0.30	$	770	$	231.00
George Bourikas	01/14/2022	Review Sungard invoice for January 2022 and coordinate payment of same.	0.20	$	770	$	154.00

George Bourikas	01/18/2022	Revise email to GIA re: physical documents and records and redact confidential information in sample documents to be provided to GIA as requested; Correspondence with N. Brearton re: same.	1.70	$	770	$	1,309.00
George Bourikas	01/26/2022	Review email from GIA re: documents request; Email to N. Brearton re: same.	0.30	$	770	$	231.00
George Bourikas	01/28/2022	Call with N. Brearton re: GIA document request; Review BLG invoice to December 2021 and coordinate payment of same.	0.80	$	770	$	616.00
George Bourikas	02/01/2022	Call with N. Brearton and A. MacFarlane re: documentation of CRA interest stops settlement and GIA documents request; Subsequent call with N. Brearton re: same; Review K. Campbell invoice for January 2022 and coordinate payment of same.	1.10	$	770	$	847.00
George Bourikas	02/11/2022	Call with N. Brearton re: interest stops settlement documentation; Email to A. Dickenson re: same; Review correspondence from BLG and EY re: same.	0.60	$	770	$	462.00
George Bourikas	02/14/2022	Call with A. Dickenson re: CRA interest-stops settlement agreement.	0.30	$	770	$	231.00
George Bourikas	02/17/2022	Review monthly Sungard invoice and coordinate payment of same.	0.10	$	770	$	77.00
George Bourikas	02/18/2022	Review L. Lai invoice for January 2022 fees and coordinate payment of same; Call with N. Brearton, A. Macfarlane, E. Gratton and D. Michaluk re: GIA document request; Subsequent call with N. Brearton re: same.	0.80	$	770	$	616.00
George Bourikas	02/22/2022	Review email from A. MacFarlane re: GIA document request; Call with N. Brearton re: same; Email to BLG re: document samples.	0.50	$	770	$	385.00
George Bourikas	02/28/2022	Review BLG invoice for January 2022 fees and coordinate payment of same; Review draft interest stops settlement agreement and provide comments to A. Dickenson on same.	0.90	$	770	$	693.00
George Bourikas	03/01/2022	Review K. Campbell invoice for February 2022 and coordinate payment of same; Email to BLG re: GIA records request.	0.20	$	770	$	154.00
George Bourikas	03/02/2022	Review correspondence with S. Palma of CRA re: CRA payroll tax claim; Review Sungard invoice and coordinate payment of same.	0.40	$	770	$	308.00
George Bourikas	03/03/2022	Review 2021 HST return and correspondence with L. Lai re: same.	0.50	$	770	$	385.00
George Bourikas	03/04/2022	Draft response to the GIA re: queries for upcoming creditor committee meeting; Call with N. Brearton re: same.	0.80	$	770	$	616.00
George Bourikas	03/10/2022	Review N. Brearton comments on update email to GIA and revisions to same.	0.90	$	770	$	693.00
George Bourikas	03/11/2022	Finalize and issue response email to GIA.	0.20	$	770	$	154.00
George Bourikas	03/14/2022	Review L. Lai invoice and coordinate payment of same; Review CRA payroll tax statement of account and email to N. Brearton re: same.	0.40	$	770	$	308.00
George Bourikas	03/29/2022	Review draft interest differential settlement agreement; Email to A. Dickenson re: same.	0.40	$	770	$	308.00
George Bourikas	03/30/2022	Review BLG invoice for February 2022 fees and coordinate payment of same; Review draft response email to GIA re: various estate matters; Call with N. Brearton re: same; Email to BLG on draft GIA email and notice issue on document request; Email to S. Palma (CRA) re: outstanding payroll taxes.	1.30	$	770	$	1,001.00
George Bourikas	03/31/2022	Call with N. Brearton and A. MacFarlane re: email response to the GIA; Finalize email and issue.	0.50	$	770	$	385.00
George Bourikas	04/06/2022	Review K. Campbell invoice for March 2022 and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	04/07/2022	Review judgement from Tax Court of Canada re: tax appeal settlement.	0.20	$	770	$	154.00
George Bourikas	04/26/2022	Review Sungard restructuring materials, Email to Sungard customer rep re: continuation of services; Email to N. Brearton re: same; Review March covid surcharge invoice and coordinate payment of same; Review and consider revisions to CRA settlement agreement; Discuss same with N. Brearton; Email to BLG re: same.	1.20	$	770	$	924.00
George Bourikas	04/27/2022	Perform document review as requested by GIA; Correspondence with L. Loutfi re: document review; Email to N. Brearton re: same.	1.10	$	770	$	847.00
George Bourikas	04/28/2022	Meet with L. Loutfi re: GIA requested document review and discuss results of same.	1.00	$	770	$	770.00
George Bourikas	05/02/2022	Review BLG invoice for March 2022 fees and coordinate payment of same; Review K. Campbell invoice for April 2022 IT support fees and coordinate payment of same.	0.40	$	770	$	308.00
George Bourikas	05/04/2022	Review email from L. Loutfi summarizing document review findings; Call with L. Loutfi re: same.	0.50	$	770	$	385.00
George Bourikas	05/06/2022	Call with A. Chopowick re: RecordsXpress payments; Review L. Lai invoice for April 2022 and coordinate payment of same.	0.30	$	770	$	231.00
George Bourikas	05/09/2022	Call with N. Brearton re: GIA records search, and response to GIA email inquiry.	0.50	$	770	$	385.00
George Bourikas	05/10/2022	Review final Interest Differential Settlement agreement with CRA and execute same.	0.40	$	770	$	308.00
George Bourikas	05/11/2022	Call with A. Dickenson re: CRA Interest Differential Settlement and next steps.	0.30	$	770	$	231.00
George Bourikas	05/16/2022	Call with N. Brearton re: GIA document review request.	0.50	$	770	$	385.00
George Bourikas	05/17/2022	Call with L. Loutfi re: document review; Prepare email to GIA (J. Kuhne) re: document review and findings to date.	1.30	$	770	$	1,001.00
George Bourikas	05/18/2022	Review EY invoice for tax advisory services and coordinate payment of same; Review Sungard invoice for IT support and coordinate payment of same.	0.40	$	770	$	308.00
George Bourikas	05/19/2022	Call with N. Brearton re: email response to the GIA; Finalize email and issue.	0.50	$	770	$	385.00
George Bourikas	05/31/2022	Review email from GIA (F. Mocker) re: Liquidator-GIA meeting agenda and various subsequent correspondence re: same; Preparation call with N. Brearton and A. Macfarlane in advance of call with the GIA; Subsequent discussion with N. Brearton re: records and billings; Email to L. Loutfi re: document review status.	1.30	$	770	$	1,001.00
George Bourikas	06/01/2022	Review Sungard invoice and coordinate payment of same; Review K. Campbell IT monitoring invoice and coordinate payment of same.	0.30	$	770	$	231.00
George Bourikas	06/03/2022	Prepare for and subsequent call with N. Brearton, L. Loutfi, A. MacFarlane, GIA team re: CRA settlement, books and records, GIA data request, data required for financial statement audits, principal officer claim, distribution to Maple Bank, estate status in general and next steps; Subsequent debrief call with N. Brearton, L. Loutfi, A. MacFarlane.	1.40	$	770	$	1,078.00
George Bourikas	06/06/2022	Correspondence with L. Lai re: GST form 111.	0.20	$	770	$	154.00
George Bourikas	06/08/2022	Review and sign Sungard cheque.	0.10	$	770	$	77.00

George Bourikas	06/09/2022	Review draft email to GIA re: records storage and provide comments to N. Brearton thereon; Correspondence with B. Miskiewicz re: records storage costs; Assembling monthly storage costs; Call with N. Brearton re: GIA email.	0.80	$	770	$	616.00
George Bourikas	06/10/2022	Various correspondence in connection with finalizing email to GIA.	0.30	$	770	$	231.00
George Bourikas	06/14/2022	Review L. Lai invoice and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	06/22/2022	Review Sungard invoice for June 2022 and coordinate payment of same; Review email from GIA (F. Mocker) re: data in possession of liquidator and review Court materials in connection with same.	0.40	$	770	$	308.00
George Bourikas	06/23/2022	Review of court materials and correspondence with N. Brearton re: MSCL records.	0.30	$	770	$	231.00
George Bourikas	07/04/2022	Review K. Campbell invoice for June 2022 and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	07/18/2022	Review email from A. Dickenson re: status update on assessments from CRA.	0.10	$	770	$	77.00
George Bourikas	07/25/2022	Review Sungard invoice for July 2022 and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	08/02/2022	Review K. Campbell invoice for July 2022 and coordinate payment of same; Review L. Loutfi document review findings; Call with L. Loutri re: same; Review email from GIA (F. Mocker) re: document review and respond to same.	0.80	$	770	$	616.00
George Bourikas	08/03/2022	Correspondence with SunGard re: service extension and outstanding invoices.	0.20	$	770	$	154.00
George Bourikas	08/04/2022	Review L. Loutfi document review findings summary; Call with N. Brearton and L. Loutfi re: same and response email to the GIA; Discuss Sungard contract extension with N. Brearton; Prepare draft response email to GIA re: stored records and next steps.	1.90	$	770	$	1,463.00
George Bourikas	08/08/2022	Call with N. Brearton re: draft email to the GIA on commingled data; Revise email and send to A. MacFarlane for comment; Review extension agreement to Sungard contract and execute same; Email to L. Lai re: status of various tax returns.	0.90	$	770	$	693.00
George Bourikas	08/09/2022	Call with CRA re: account statement; Review final executed Sungard contract extension documents.	0.50	$	770	$	385.00
George Bourikas	08/11/2022	Review comments from A. MacFarlane on email to the GIA re: document review findings; Finalize same and distribute to the GIA.	0.40	$	770	$	308.00
George Bourikas	08/15/2022	Correspondence with K. Campbell re: web domain renewals; Correspondence with Sungard and A. Chopowick re: overdue invoices.	0.30	$	770	$	231.00
George Bourikas	08/22/2022	Correspondence with K. Campbell re: Sungard facility status; Review Sungard invoice for August 2022 and coordinate payment of same;Review L. Lai invoice for July 2022 accounting services and coordinate payment of same.	0.50	$	770	$	385.00
George Bourikas	08/24/2022	Review BLG invoice to June 2022 and coordinate payment of same.	0.20	$	770	$	154.00
George Bourikas	08/25/2022	Call with L. Lai re: status of financial statements and tax returns; Email to N. Brearton re: same.	0.80	$	770	$	616.00
George Bourikas	08/29/2022	Email to R. Westwood re: T2 filings.	0.20	$	770	$	154.00
George Bourikas	08/30/2022	Review email from GIA (F. Mocker) re: call and CRA settlement status and reply to same; Review email from R. Westwood re: T2 filings; Email to A. Dickenson re: timing of CRA review and reassessment issuance; Call with CRA re: status of T2 filings; Email to L. Lai re: preparation of same.	1.10	$	770	$	847.00
George Bourikas	09/06/2022	Review K. Campbell invoice for August 2022 and coordinate payment of same; Email to GIA (F. Mocker) re: status of CRA reassessments; Partial updating of distribution and reserve analysis for GIA and review of estate receipts and disbursements in connection with same.	0.90	$	770	$	693.00
George Bourikas	09/07/2022	Continue prep of estimated distribution analysis and review of estate receipts and disbursements in connection with same; Review Court reports and Court orders in connection with commingled and non-commingled data; Review correspondence re: CRA tax settlement; Various calls with N. Brearton on topics for upcming GIA call; Calls with A. Chopowick re: document storage accounts and contents; Email to N. Brearton re: same; Further revisions to estimated distribution analysis.	2.80	$	770	$	2,156.00
George Bourikas	09/08/2022	Various correspondence with GIA, N. Brearton and A. MacFarlane re: file update call.	0.20	$	770	$	154.00
George Bourikas	09/09/2022	Review professional fee summary and update estimated distribution analysis.	0.20	$	770	$	154.00
George Bourikas	09/12/2022	Review email from GIA (S. Schubert) re: Lishman claim; Review employee agreements; Email to N. Brearton re: response to S. Schubert email; Call with N. Brearton re: same; Email to A. MacFarlane re: potential privacy issues.	0.80	$	770	$	616.00
George Bourikas	09/13/2022	Draft email response to GIA (S. Schubert) re: Lishman employment and claims; Email to S. Chakraborty re: disaster declaration user list at SunGard; Finalize and issue response email to GIA.	0.60	$	770	$	462.00
George Bourikas	09/15/2022	Call with GIA team, N. Brearton, L. Loutfi re: CRA settlement, principal officer claim, records and other file matters; Subsequent debrief call with N. Brearton and A. Macfarlane; Review L. Lai email re: tax returns and related software and respond with follow-up questions on same.	1.30	$	770	$	1,001.00
George Bourikas	09/19/2022	Review L. Lai invoice for August 2022 and coordinate payment of same; Correspondence with L. Lai re: T2 returns.	0.30	$	770	$	231.00
George Bourikas	09/23/2022	Review Sungard invoice for September 2022 and coordinate payment of same; Review CRA letter re: interest and penalty waiver; Email to A. MacFarlane re: Stikemans memo.	0.50	$	770	$	385.00
George Bourikas	09/26/2022	Prepare draft email to GIA re: documents and records, estimated timing and quantum of distribution, next steps; Various correspondence with L. Lai re: tax software.	1.60	$	770	$	1,232.00
George Bourikas	09/27/2022	Calls with N. Brearton re: GIA response email (records, timeline, CRA settlement, discharge, wind-up matters), and GIA email summarizing Sept 15 call; Various correspondence with L. Lai re: tax prep software; Review and consider various tax return preparation options and costs of same; Review and sign related Tax Prep order form; Respond to email from S. Schubert re: principal officer reserve; Revisions to memo to GIA re: documents and records, timeline, CRA settlement, discharge, and various file matters.	4.00	$	770	$	3,080.00
George Bourikas	09/28/2022	Call with L. Lai re: documents required for Maple Bank audit support, contract terms; Update to draft GIA email and email to N. Brearton re: same.	0.60	$	770	$	462.00
George Bourikas	09/29/2022	Review N. Brearton comments on draft email to GIA and make revisions to same. Email to L. Lai re: follow-up questions in respect of documents required in order to support GIA with financial statement preparation and ongoing audits; Correspondence with K. Campbell re: Tax Prep software installation.	1.40	$	770	$	1,078.00
George Bourikas	09/30/2022	Review N. Brearton comments on draft email to GIA; Call with N. Brearton re: same; and make further revisions to same; Circulate to A. MacFarlane for comment.	1.20	$	770	$	924.00

Total For George Bourikas			**85.30**			**$**	**65,681.00**

Sven Dedic - Sr. Manager

Sven Dedic	08/02/2022	Discussion with L. Lai re: required documents and next steps on audit.	1.00	$	685	$	685.00
Sven Dedic	08/04/2022	Discussion with L. Lai re: upcoming audits/ required documents; retrieving bank statements re: same.	1.50	$	685	$	1,027.50
Sven Dedic	08/08/2022	Bank reconciliations and R&D; discussion with L. Lai re: same.	1.50	$	685	$	1,027.50
Sven Dedic	08/15/2022	Reviewing upcoming investment maturities; discussion with RBC (J. Grant) re: same. Reviewing options.	2.50	$	685	$	1,712.50
Sven Dedic	08/16/2022	Confirming investment horizon and policy statement with RBC.	1.50	$	685	$	1,027.50
Total For Sven Dedic			**8.00**			**$**	**5,480.00**

Lea Loutfi - Sr. Consultant

Lea Loutfi	04/28/2022	Physical documenatation review to extract German (DE ISIN) related trades, including meeting with G. Bourikas to discuss results of review.	8.00	$	430	$	3,440.00
Lea Loutfi	04/29/2022	Screening extracted documents relating to DE ISINS and tagging the findings against GIA's requests.	4.00	$	430	$	1,720.00
Lea Loutfi	05/02/2022	Physical documenatation review to extract German (DE ISIN) related trades and reconcile them against the trade listing schedule. Compilation of details in the trade listing schedule such as ISIN number and quantity for each document that contained a DE ISIN number.	2.50	$	430	$	1,075.00
Lea Loutfi	05/04/2022	Call with G. Bourikas re: document review findings.	0.40	$	430	$	172.00
Lea Loutfi	05/05/2022	Trade listing reconciliation and compilation of description and counterparty details. Scanning supporting documentation to provide examples of various supporting documentation that included DE ISIN numbers and demonstrating how it tied to the trade lising schedule.	6.50	$	430	$	2,795.00
Lea Loutfi	05/17/2022	Call with G. Bourikas re: documents review.	0.50	$	430	$	215.00
Lea Loutfi	05/19/2022	Physical documentation review to extract German (DE ISIN) of 5/27 boxes related trades and reconcile them against the trade listing schedule. Compilation of details in the trade listing schedule such as ISIN number, quantity, description, and counterparty details for each document that contained a DE ISIN number.	7.50	$	430	$	3,225.00
Lea Loutfi	05/20/2022	Physical documentation review to extract German (DE ISIN) of 5/27 boxes related trades and reconcile them against the trade listing schedule. Compilation of details in the trade listing schedule such as ISIN number, quantity, description, and counterparty details for each document that contained a DE ISIN number.	4.50	$	430	$	1,935.00
Lea Loutfi	05/24/2022	Physical documentation review to extract German (DE ISIN) of additional 5 (out of 32) boxes related trades and reconcile them against the trade listing schedule. Compilation of details in the trade listing schedule such as ISIN number and quantity for each document that contained a DE ISIN number.	7.50	$	430	$	3,225.00
Lea Loutfi	05/26/2022	Physical documentation review to extract German (DE ISIN) of additional 5 (out of 32) boxes related trades and reconcile them against the trade listing schedule. Compilation of details in the trade listing schedule such as ISIN number and quantity for each document that contained a DE ISIN number.	2.50	$	430	$	1,075.00
Lea Loutfi	05/27/2022	Physical documentation review to extract German (DE ISIN) of additional 5 (out of 32) boxes related trades and reconcile them against the trade listing schedule. Compilation of details in the trade listing schedule such as ISIN number and quantity for each document that contained a DE ISIN number.	2.50	$	430	$	1,075.00
Lea Loutfi	05/31/2022	Compilation of details in the trade listing schedule provided by GIA such as ISIN number and quantity for each document that contained a DE ISIN number.	1.50	$	430	$	645.00
Lea Loutfi	06/01/2022	Compilation of details in the trade listing schedule provided by GIA such as ISIN number and quantity for each document that contained a DE ISIN number.	2.50	$	430	$	1,075.00
Lea Loutfi	06/02/2022	Compilation of details in the trade listing schedule provided by GIA such as ISIN number and quantity for each document that contained a DE ISIN number.	4.00	$	430	$	1,720.00
Lea Loutfi	06/03/2022	Conference call with GIA and BLG regarding wind down of MBTOR (open issues) and timeline for further distributions to Maple Bank in particuar CRA settlement status, records and data (physical documents and data) status, GIA Request for Certain Data, steps towards resolution of Principal Officers' Claim Reserve (documentation needed), Distribution to Maple Bank (timeline and quantum), and formal steps and measures required to close MBTOR; Meeting with G.Bourikas, N.Brearton and BLG regarding next steps.	1.40	$	430	$	602.00
Lea Loutfi	06/06/2022	Physical documentation review to extract German (DE ISIN) of additional boxes related trades and reconcile them against the trade listing schedule. Compilation of details in the trade listing schedule such as ISIN number and quantity for each document that contained a DE ISIN number.	5.50	$	430	$	2,365.00
Lea Loutfi	06/07/2022	Compilation of details in the trade listing schedule provided by GIA such as ISIN number and quantity for each document that contained a DE ISIN number.	2.50	$	430	$	1,075.00
Lea Loutfi	06/08/2022	Physical documentation review to extract German (DE ISIN) of additional boxes related trades and reconcile them against the trade listing schedule. Compilation of details in the trade listing schedule such as ISIN number and quantity for each document that contained a DE ISIN number.	7.50	$	430	$	3,225.00
Lea Loutfi	06/09/2022	Physical documentation review to extract German (DE ISIN) of additional boxes related trades and reconcile them against the trade listing schedule. Compilation of details in the trade listing schedule such as ISIN number and quantity for each document that contained a DE ISIN number.	6.00	$	430	$	2,580.00
Lea Loutfi	06/09/2022	Compilation of details in the trade listing schedule provided by GIA such as ISIN number and quantity for each document that contained a DE ISIN number.	6.00	$	430	$	2,580.00
Lea Loutfi	08/02/2022	Call with G. Bourikas re status of the DE trade listing. Preparation of the same.	4.00	$	430	$	1,720.00
Lea Loutfi	08/03/2022	Preparation of trade listing reconciliationa and compilation of the same.	3.25	$	430	$	1,397.50

Lea Loutfi	08/04/2022	Discussion with G.Bourikas and N. Brearton re file status; drafting email re: trade listing findings and finalizing report.	1.00	$	430	$	430.00
Lea Loutfi	09/15/2022	Call with GIA team, BLG, N. Brearton and G. Bourikas re: CRA settlement, records, and resolution of principal officers claim.	0.60	$	430	$	258.00
Total For Lea Loutfi			**92.15**			**$**	**39,624.50**

Annette Chopowick - Technician

Annette Chopowick	10/05/2021	Attend to banking matters.	0.30	$	265	$	79.50
Annette Chopowick	10/07/2021	Attend to banking matter.	0.40	$	265	$	106.00
Annette Chopowick	10/12/2021	Attend to banking matters.	0.20	$	265	$	53.00
Annette Chopowick	10/13/2021	Attend to banking matters.	0.40	$	265	$	106.00
Annette Chopowick	10/15/2021	Bank reconciliations.	0.50	$	265	$	132.50
Annette Chopowick	11/02/2021	Attend to banking matters.	0.60	$	265	$	159.00
Annette Chopowick	11/04/2021	Attend to banking matter.	0.50	$	265	$	132.50
Annette Chopowick	11/08/2021	Bank reconciliations.	0.50	$	265	$	132.50
Annette Chopowick	11/10/2021	Attend to banking matter.	0.50	$	265	$	132.50
Annette Chopowick	11/16/2021	Attend to banking matter.	0.40	$	265	$	106.00
Annette Chopowick	11/29/2021	Attend to banking matters.	0.40	$	265	$	106.00
Annette Chopowick	11/30/2021	Attend to banking matters.	0.30	$	265	$	79.50
Annette Chopowick	12/01/2021	Attend to banking matter.	0.30	$	265	$	79.50
Annette Chopowick	12/03/2021	Attend to banking matters.	0.30	$	265	$	79.50
Annette Chopowick	12/06/2021	Attend to banking matters.	0.30	$	265	$	79.50
Annette Chopowick	12/07/2021	Attend to banking matter.	0.30	$	265	$	79.50
Annette Chopowick	12/09/2021	Attend to banking matters.	0.30	$	265	$	79.50
Annette Chopowick	12/14/2021	Attend to banking matter.	0.40	$	265	$	106.00
Annette Chopowick	12/17/2021	Bank reconciliations.	0.60	$	265	$	159.00
Annette Chopowick	01/04/2022	Attend to banking matters.	1.00	$	265	$	265.00
Annette Chopowick	01/05/2022	Attend to banking matters.	1.30	$	265	$	344.50
Annette Chopowick	01/06/2022	Attend to banking matter.	0.20	$	265	$	53.00
Annette Chopowick	01/07/2022	Attend to banking matters.	0.40	$	265	$	106.00
Annette Chopowick	01/12/2022	Attend to banking matters.	0.40	$	265	$	106.00
Annette Chopowick	01/13/2022	Attend to banking matters.	0.20	$	265	$	53.00
Annette Chopowick	01/14/2022	Attend to banking matters.	0.80	$	265	$	212.00
Annette Chopowick	01/24/2022	Bank reconciliations.	0.50	$	265	$	132.50
Annette Chopowick	01/26/2022	Attend to banking matters.	0.50	$	265	$	132.50
Annette Chopowick	01/27/2022	Attend to banking matter.	0.10	$	265	$	26.50
Annette Chopowick	01/28/2022	Attend to banking matters.	0.50	$	265	$	132.50
Annette Chopowick	02/02/2022	Attend to banking matters.	0.50	$	265	$	132.50
Annette Chopowick	02/10/2022	Bank reconciliations.	0.50	$	265	$	132.50
Annette Chopowick	02/16/2022	Attend to banking matters.	0.50	$	265	$	132.50
Annette Chopowick	02/17/2022	Attend to banking matters.	0.60	$	265	$	159.00
Annette Chopowick	02/18/2022	Attend to banking matters.	0.70	$	265	$	185.50
Annette Chopowick	02/28/2022	Attend to banking matters.	0.50	$	265	$	132.50
Annette Chopowick	03/02/2022	Attend to banking matters.	0.80	$	265	$	212.00
Annette Chopowick	03/03/2022	Attend to banking matter.	0.10	$	265	$	26.50
Annette Chopowick	03/04/2022	Attend to banking matters; bank reconciliations - Feb 2022.	0.70	$	265	$	185.50
Annette Chopowick	03/07/2022	Attend to banking matters.	0.30	$	265	$	79.50

Annette Chopowick	03/15/2022	Attend to banking matter.	0.40	$	265	$	106.00
Annette Chopowick	03/16/2022	Attend to banking matter.	0.20	$	265	$	53.00
Annette Chopowick	03/17/2022	Attend to banking matter.	0.30	$	265	$	79.50
Annette Chopowick	03/29/2022	Attend to banking matter.	0.60	$	265	$	159.00
Annette Chopowick	03/30/2022	Attend to banking matters.	1.00	$	265	$	265.00
Annette Chopowick	04/01/2022	Attend to banking matters; emails and discussions with CRA and RBC regarding arrangements for submitting payment and balance due.	2.00	$	265	$	530.00
Annette Chopowick	04/05/2022	Attend to banking matter.	0.30	$	265	$	79.50
Annette Chopowick	04/06/2022	Attend to banking matter; collate various invoices as requested re review of disbursements.	2.50	$	265	$	662.50
Annette Chopowick	04/07/2022	Attend to banking matter; bank reconciliations - Mar 2022.	0.80	$	265	$	212.00
Annette Chopowick	04/13/2022	Attend at the office to pull and scan various banking vouchers as requested by L. Lai in connection with the audit in Germany of MB-Tor's financial results; discussions with S Dedic re same.	3.50	$	265	$	927.50
Annette Chopowick	04/14/2022	Attend to banking matter.	0.50	$	265	$	132.50
Annette Chopowick	04/19/2022	Attend to banking matter.	0.20	$	265	$	53.00
Annette Chopowick	04/26/2022	Attend to banking matters.	0.40	$	265	$	106.00
Annette Chopowick	04/27/2022	Attend to banking matters.	0.30	$	265	$	79.50
Annette Chopowick	05/03/2022	Attend to banking matters.	1.00	$	265	$	265.00
Annette Chopowick	05/05/2022	Bank reconciliations - Apr 2022.	0.60	$	265	$	159.00
Annette Chopowick	05/06/2022	Attend to banking matters.	1.70	$	265	$	450.50
Annette Chopowick	05/10/2022	Attend to banking matters.	0.50	$	265	$	132.50
Annette Chopowick	05/18/2022	Attend to banking matters.	1.00	$	265	$	265.00
Annette Chopowick	05/24/2022	Attend to banking matter.	0.10	$	265	$	26.50
Annette Chopowick	06/07/2022	Attend to banking matters.	0.80	$	265	$	212.00
Annette Chopowick	06/08/2022	Attend to banking matters.	0.20	$	265	$	53.00
Annette Chopowick	06/09/2022	Attend to banking matter.	0.30	$	265	$	79.50
Annette Chopowick	06/15/2022	Bank reconciliations - May 2022; attend to banking matter.	1.00	$	265	$	265.00
Annette Chopowick	06/16/2022	Attend to banking matter.	0.10	$	265	$	26.50
Annette Chopowick	06/22/2022	Attend to banking matters.	0.70	$	265	$	185.50
Annette Chopowick	06/24/2022	Attend to banking matters.	0.20	$	265	$	53.00
Annette Chopowick	06/28/2022	Attend to banking matters.	0.50	$	265	$	132.50
Annette Chopowick	07/14/2022	Bank reconciliations - June 2022.	0.50	$	265	$	132.50
Annette Chopowick	07/18/2022	Attend to banking matter.	0.30	$	265	$	79.50
Annette Chopowick	07/19/2022	Attend to banking matter.	0.40	$	265	$	106.00
Annette Chopowick	07/25/2022	Attend to banking matters.	0.30	$	265	$	79.50
Annette Chopowick	07/26/2022	Attend to banking matters.	0.50	$	265	$	132.50
Annette Chopowick	08/02/2022	Attend to banking matter.	0.40	$	265	$	106.00
Annette Chopowick	08/03/2022	Attend to banking matters; bank reconciliations - July 2022.	0.90	$	265	$	238.50
Annette Chopowick	08/04/2022	Attend to banking matters.	1.10	$	265	$	291.50
Annette Chopowick	08/15/2022	Attend to banking matters.	1.30	$	265	$	344.50
Annette Chopowick	08/17/2022	Attend to banking matter and attend at bank.	0.30	$	265	$	79.50
Annette Chopowick	08/22/2022	Attend to banking matter.	0.50	$	265	$	132.50
Annette Chopowick	08/23/2022	Attend to banking matters.	1.00	$	265	$	265.00
Annette Chopowick	08/24/2022	Attend to banking matters.	1.00	$	265	$	265.00
Annette Chopowick	09/06/2022	Attend to banking matters; bank reconciliations - August 2022.	1.00	$	265	$	265.00
Annette Chopowick	09/07/2022	Attend to banking matter.	0.20	$	265	$	53.00
Annette Chopowick	09/20/2022	Attend to banking matter.	0.40	$	265	$	106.00
Annette Chopowick	09/22/2022	Attend to banking matter.	0.30	$	265	$	79.50
Annette Chopowick	09/27/2022	Attend to banking matter.	0.40	$	265	$	106.00

Annette Chopowick	09/29/2022	Attend to banking matter.	0.10	$	265	$	26.50
Total for Annette Chopowick			**51.20**			**$**	**13,568.00**
Grand Total			**267.35**			**$**	**154,439.50**

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

October 30, 2023

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8005081455
Reference	: 2000496507
Client	: 1000029297
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of Oct 1,2022 to Sept 30, 2023, for the services provided by KPMG Inc., in its role as Liquidator of the Toronto Branch of Maple Bank GmbH, in accordance with the Court order issued on February 16, 2016 under the Winding-Up and Restructuring Act.

Our Fee	$	161,136.00 CAD
	$	**161,136.00** CAD
HST		20,947.68
Amount Due	$	**182,083.68** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005081455 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 182,083.68 CAD

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Maple Financial Liquidation
Time Details
October 1 2022 to September 30, 2023

Name	Position	Rate	Hours	Fees ($)
Nick Brearton	Partner	$ 995.00	49.3	$ 49,053.50
Katherine Forbes	Partner	$ 995.00	0.4	$ 398.00
George Bourikas	Sr. Manager	$ 795.00	103.3	$ 82,123.50
Sven Dedic	Sr. Manager	$ 710.00	16.5	$ 11,715.00
Lea Loutfi	Sr. Consultant	$ 475.00	1.0	$ 475.00
Angelina Hung	Technician	$ 290.00	50.8	$ 14,732.00
Annette Chopowick	Technician	$ 290.00	9.1	$ 2,639.00
Total			**230.4**	**$ 161,136.00**
HST				$ 20,947.68
Total Amount due				**$ 182,083.68**

Maple Financial Liquidation
Time Details
October 1 2022 to September 30, 2023

Employee Name	Date	Time Narrative	Hours	Rate	Fees ($)
Nick Brearton - Partner					
Nick Brearton	10/05/2022	Review of BLG's (A. MacFarlane) comments on draft email to GIA. Subsequent discussion with G. Bourikas re: revising GIA email.	0.20	$ 995	$ 199.00
Nick Brearton	10/18/2022	Review of email from GIA re: next steps. Subsequent call with G. Bourikas re: issues with maintaining records.	0.50	$ 995	$ 497.50
Nick Brearton	10/19/2022	Call with G. Bourikas to review GIA's email dated Oct 17th, 2022 on their questions / positions on issues required to close file.	0.90	$ 995	$ 895.50
Nick Brearton	10/20/2022	Call with G. Bourikas and A. MacFarlane to review issues associated with GIA's email dated Oct 17th, 2022.	0.90	$ 995	$ 895.50
Nick Brearton	10/21/2022	Call with GIA, Stikeman, A. MacFarlane, G. Bourikas and L. Loutfi re: discussion questions / issues raised by GIA in their Oct 17th, 2022 email. Subsequent discussion with G. Bourikas re: KPMG and GIA to do's arising from call.	1.20	$ 995	$ 1,194.00
Nick Brearton	10/24/2022	Review of email from GIA providing To Do List from Oct 21st, 2022 call. Email to A. MacFarlane and G. Bourikas querying list. Conference call with G. Bourikas and BLG (A. MacFarlane, E. Gratton and D. Michaluk) to discuss data transfer protocol, including background info on data and issues we see. Discussion with G. Bourikas re: call with K. Campbell and list of legal entities with data. Notes of call. Review of G. Bourikas's email on creditor list as at Liquidation date, including excel worksheet. Subsequent discussion with G. Bourikas on approach. Conference call with G. Bourikas and K. Campbell re: Sungard and issues associated with transferring data to Germany. Subsequent discussion with G. Bourikas re: call outcome.	2.10	$ 995	$ 2,089.50
Nick Brearton	10/27/2022	Review of creditor list re: GIA request. Discussion with G. Bourikas and S. Dedic re: creditor distribution summary.	0.70	$ 995	$ 696.50
Nick Brearton	10/31/2022	Review of BLG's draft email to Stikeman on data transfer protocol; Review of KPMG To Do List associated with Oct 21 call with GIA. Discussion with G. Bourikas re: comments on draft BLG email as amended by G. Bourikas.	0.70	$ 995	$ 696.50
Nick Brearton	11/10/2022	Review of D. Michaluk's email on outcome of discussion with Stikeman on document transfer protocol. Review of G. Bourikas's emails to/from D. Michaluk.	0.10	$ 995	$ 99.50
Nick Brearton	11/15/2022	Review of various emails with BLG and the GIA re: deposit of US dollar cheques for GIA, including details of same.	0.10	$ 995	$ 99.50
Nick Brearton	11/16/2022	Discussion with BLG (C. Zhang and A. MacFarlane) and G. Bourikas re: issues associated with depositing GIA cheques from US Government.	0.40	$ 995	$ 398.00
Nick Brearton	11/18/2022	Review of BLG email on deposit of US dollar cheques for GIA and AML signoff. Review of draft email to GIA agreeing to deposit cheques.	0.10	$ 995	$ 99.50
Nick Brearton	11/21/2022	Review of BLG email on data protocol and joint retainer of German counsel. Subsequent discussion with G. Bourikas on response, including clarifying GIA input to memo.	0.10	$ 995	$ 99.50
Nick Brearton	11/22/2022	Review of email from GIA summarizing IT discussions with K. Campbell on Data Transfer. Review of GIA email on US dollar cheques.	0.10	$ 995	$ 99.50
Nick Brearton	12/02/2022	Approval of various disbursement vouchers.	0.10	$ 995	$ 99.50
Nick Brearton	12/13/2022	Review of GIA email following up on various file issues.	0.10	$ 995	$ 99.50
Nick Brearton	12/14/2022	Review of draft responses to GIA email and D. Michaluk's proposed email on German counsel scope of work. Subsequent discussion with G. Bourikas re: revisions to same.	0.30	$ 995	$ 298.50
Nick Brearton	12/19/2022	Review of CRA Reassessment Notices. Subsequent discussion with G. Bourikas re: EY input on notices.	0.20	$ 995	$ 199.00
Nick Brearton	01/04/2023	Approval of various disbursements. Call with E. Coddington of EY and G. Bourikas to discuss recalculating refund estimate based on CRA notices.	0.60	$ 995	$ 597.00

Nick Brearton	01/10/2023	Review of various emails from BLG and related responses re: call with Stikeman and German counsel to discuss data transfer and legal opinion. Review of BLG's email to GIA and German counsel summarizing call outcome and next steps.	0.10	$	995	$	99.50
Nick Brearton	01/16/2023	Review of email from GIA on data transfer, including legal retainer of German counsel by GIA only and queries on Data Transfer Order. Review of D. Michaluk's email (BLG) on same. Review of G. Bourikas's email on Iron Mountain records.	0.20	$	995	$	199.00
Nick Brearton	01/17/2023	Review of EY email on interest calculations. Subsequent call with G. Bourikas and E. Coddington on interest calculations, issues to raise with CRA on T7WCs. Review of G. Bourikas's draft email to BLG re: response to CRA on T7WCs. Subsequent discussion with G. Bourikas re: comments on email.	1.00	$	995	$	995.00
Nick Brearton	01/18/2023	Review of revised EY calculations on Option #1 & #2. Respond to G. Bourikas's email.	0.20	$	995	$	199.00
Nick Brearton	01/20/2023	Review of Baker McKenzie (German counsel providing opinion on German privacy etc law) questions to be addressed. Discussion with G. Bourikas re: issues.	0.40	$	995	$	398.00
Nick Brearton	01/23/2023	Discussion with BLG (M. Fazelpour and D. Michaluk) and G. Bourikas re: contractual rights of parties and transfer of data to Germany. Subsequent discussion with G. Bourikas re: call outcome.	0.30	$	995	$	298.50
Nick Brearton	01/30/2023	Discussion with A. MacFarlane and G. Bourikas re: GIA request for a wind down plan and discussion of timelines. Subsequent discussion with G. Bourikas re: call outcome.	0.70	$	995	$	696.50
Nick Brearton	02/02/2023	Review of draft email to GIA, including timeline to complete file. Discussion with G. Bourikas re: revisions to email and timeline.	0.80	$	995	$	796.00
Nick Brearton	02/08/2023	Review of G. Bourikas's proposed response to the GIA on cheque deposit and execution of Iron Mountain Contract, respond to same. Discussion with G. Bourikas re: email from Stikeman (p. Hamilton) on responsibility for negotiating Lishman release.	0.20	$	995	$	199.00
Nick Brearton	02/28/2023	Review of P. Hamilton's email on Principal Officer Reserve and release of it. Review of Court Order and Protocol. Voice message to A. MacFarlane (BLG).	0.30	$	995	$	298.50
Nick Brearton	03/03/2023	Discussion with G. Bourikas re: Iron Mountain invoice, German legal opinion and next steps, P. Hamilton's proposed approach on Principal Officer Reserve, and TGF's request for a call.	0.80	$	995	$	796.00
Nick Brearton	03/09/2023	Conference call with TGF and G. Bourikas re: file update, release of Principal Officer Reserve. Discussion with G. Bourikas re: call outcome, file status.	0.80	$	995	$	796.00
Nick Brearton	03/10/2023	Review of draft legal opinion on German Data Protection.	1.50	$	995	$	1,492.50
Nick Brearton	03/15/2023	Discussion with G. Bourikas re: investment strategy for funds, issues for call with BLG on the German legal opinion.	0.40	$	995	$	398.00
Nick Brearton	03/16/2023	Prep for call with BLG. Call with G. Bourikas and BLG re: draft German legal opinion and how links to GIA and the data protocol.	0.80	$	995	$	796.00
Nick Brearton	03/22/2023	Discussion with G. Bourikas re: GIA's request for certain documents needed by German auditor. Review of emails to locate information related to Immigrant Investor Note sale transactions, including agreements and purchase price.	0.90	$	995	$	895.50
Nick Brearton	03/23/2023	Complete review of emails for Immigrant Investor Note sale transactions and Lakeview Loan sale. Forward same to L. Lai. Discussion with G. Bourikas on Genie Energy sale transaction information and contacting Gowlings to access their records.	1.20	$	995	$	1,194.00
Nick Brearton	03/24/2023	Review of materials L. Lai is proposing to provide to German auditor. Review of purchase and sale agreements being enclosed and confidentiality provisions. Email to L. Lai on releasing info and confidentially provision to be applied.	0.30	$	995	$	298.50
Nick Brearton	03/28/2023	Review of files for additional documents associated with sale of Lakview Loan given auditor request for more information. Review of L. Lai's email on info provided and respond to same.	0.60	$	995	$	597.00
Nick Brearton	04/10/2023	Review of D. Michaluk and G. Bourikas' emails on call with GIA et al on record transfer. Discussion with G. Bourikas re: privilege issue and legal entities that have data for.	0.80	$	995	$	796.00
Nick Brearton	04/17/2023	Discussion with BLG (A. MacFarlane, D. Michaluk, and M. Fazelpour) and G. Bourikas re: privilege and data retention under German law and issues presented by transfer of data. Discussion with G. Bourikas re: call outcome and info to send to BLG. Notes of call.	1.50	$	995	$	1,492.50
Nick Brearton	04/27/2023	Review of BLG's background document on data transfer. Discussion with G. Bourikas re: issues with BLG memo and next steps.	1.80	$	995	$	1,791.00
Nick Brearton	05/09/2023	Discussion with G. Bourikas re: billings, coordinating call with BLG on opinion.	0.20	$	995	$	199.00
Nick Brearton	05/11/2023	Review of revisions to draft opinion on German law associated with data transfer.	0.40	$	995	$	398.00

Nick Brearton	05/12/2023	Discussion with G. Bourikas re: file status.	0.30	$	995	$	298.50
Nick Brearton	05/16/2023	Discussion with G. Bourikas re: data transfer issues.	0.20	$	995	$	199.00
Nick Brearton	05/18/2023	Review of BLG email on Canadian privilege and issues it creates for data transfer. Subsequent prep for call with BLG, including review of notes on opinion and BLG email. Call with BLG (D. Michaluk, A. MacFarlane and M. Fazelpour) and G. Bourikas re: Data Transfer and position to take with GIA on privilege and personal info. Subsequent discussion with G. Bourikas on next steps.	1.40	$	995	$	1,393.00
Nick Brearton	05/23/2023	Prepare comments for BLG on their draft Background Memo on Data Transfer to GIA. Review draft letter to Stikeman on Proposed Terms associated with Data Transfer to GIA.	0.70	$	995	$	696.50
Nick Brearton	05/24/2023	Team working session with G. Bourikas to go through my comments on proposal to Stikeman on the data transfer to the GIA.	1.30	$	995	$	1,293.50
Nick Brearton	05/30/2023	Prepare for and subsequent conference call with M. Fazelpour, D. Michaluk, A. MacFarlane and G. Bourikas re: changes to draft BLG letter to Stikeman on data transfer proposal.	0.80	$	995	$	796.00
Nick Brearton	05/31/2023	Review and revise BLG letter to Stikeman re: Proposal on data transfer to GIA.	0.20	$	995	$	199.00
Nick Brearton	06/06/2023	Review of D. Michaluk's email re: outcome of call with P. Hamilton of Stikeman and review of proposed revision to data transfer proposal.	0.20	$	995	$	199.00
Nick Brearton	06/30/2023	Discussion with G. Bourikas re: GIA request for audit confirmations.	0.20	$	995	$	199.00
Nick Brearton	07/05/2023	Review email re: audit confirmations requests to MB-Tor legal counsels and EY, and subsequent consideration of issues. Discussion with G. Bourikas re: GIA's audit confirmation requests and response.	0.40	$	995	$	398.00
Nick Brearton	07/13/2023	Discussion with GIA (J. Kuchne, F. Wirshing, T. Romanski and O. Scheffen), Stikeman (P. Hamilton) and G. Bourikas re: CRA refund, Data Protocol Framework, MSCL data. Subsequent discussion with G. Bourikas re: call outcome and next steps.	1.00	$	995	$	995.00
Nick Brearton	07/17/2023	Review of GIA’s minutes re: July 13 call and subsequent discussion with G. Bourikas re: comments, reach outs to D. Michaluk (BLG) and D. Schnar re: records questions. Review of subsequent emails on same.	0.60	$	995	$	597.00
Nick Brearton	07/26/2023	Discussion with G. Bourikas re: file status update.	0.10	$	995	$	99.50
Nick Brearton	07/28/2023	Discussion with B. McCullen of Wilkie Farr re: audit confirmation request.	0.30	$	995	$	298.50
Nick Brearton	08/03/2023	Discussion with G. Bourikas re: response to GIA meeting minutes, update on Wilkie Farr’s response to German audit confirmation request, CRA matters, file update.	0.80	$	995	$	796.00
Nick Brearton	08/09/2023	Discussion with A. MacFarlane and G. Bourikas re: data transfer progress, CRA response, audit confirmation requests from German auditor. Subsequent discussion with G. Bourikas re: CRA calculation, email to GIA on MSCL records.	1.00	$	995	$	995.00
Nick Brearton	08/10/2023	Review of draft email to F. Wirshing on MSCL data and revise same.	0.10	$	995	$	99.50
Nick Brearton	08/22/2023	Review of E. Coddington’s (EY) email on his review of CRA refund calculations. Set up call with E. Coddington. Discussion with E. Coddington re: issues with CRA refund calculation. Subsequent email to BLG seeking a call / meeting with CRA, plus additional tax year calculations.	0.60	$	995	$	597.00
Nick Brearton	08/28/2023	Review of draft Court Order for Data Transfer to GIA, including reference to Data Transfer Order and Data Custodian Order. Discussion with G. Bourikas re: CRA calculation of refund and next steps, draft GIA Data Transfer Order, taxation of fees.	1.30	$	995	$	1,293.50
Nick Brearton	08/30/2023	Discussion with G. Bourikas re: billings.	0.20	$	995	$	199.00
Nick Brearton	08/31/2023	Prep for and subsequent discussion with BLG (A. MacFarlane and D. Michaluk) and G. Bourikas re: comments on draft Data Transfer Order. Subsequent notes of discussion.	0.70	$	995	$	696.50
Nick Brearton	09/05/2023	Review of revised Final Data Transfer Order. Email to D. Michaluk.	0.20	$	995	$	199.00
Nick Brearton	09/06/2023	Review and approval of various disbursement vouchers.	0.10	$	995	$	99.50
Nick Brearton	09/14/2023	Prep for and subsequent discussion with GIA, P. Hamilton and A. MacFarlane re: CRA, data transfer, Lishman settlement. Discussion with A. MacFarlane re: data transfer order finalization with P. Hamilton, issue with Court application by GIA.	1.00	$	995	$	995.00
Nick Brearton	09/22/2023	Review and revise Sept 1 to Dec 31, 2018 - Phase 1 billing. Review and revise Jan 1 to Apr 30, 2019 - Phase 1 billing.	1.00	$	995	$	995.00
Nick Brearton	09/23/2023	Partial review and revision of May 1 to July 31, 2019 - Phase 1 billing.	0.40	$	995	$	398.00

Nick Brearton	09/24/2023	Complete review and revision of May 1 to July 31, 2019 - Phase 1 billing. Review and revision of Sept 1, 2018 to July 31, 2019 Phase 2 billing.	1.20	$ 995	$	1,194.00
Nick Brearton	09/26/2023	Review and revision of Aug 1 to Dec 31, 2019 - Phase 1 bill. Review revisions to Sept 1 to Dec 31, 2018 - Phase 1 invoice.Review revisions to Jan 1 to Apr 30, 2019 - Phase 1 invoice. Review of cash position analysis requested by the GIA. Discussion with G. Bourikas re: estimated funds available for distribution to the GIA.	2.00	$ 995	$	1,990.00
Nick Brearton	09/27/2023	Review and revision of Jan 1 to Apr 30, 2020 invoice. Review revisions to May 1 to July 31, 2019 – Phase 1.	1.20	$ 995	$	1,194.00
Nick Brearton	09/28/2023	Review and revision of May 1 to Sept 30, 2020 invoice.	1.20	$ 995	$	1,194.00
Nick Brearton	09/29/2023	Review and revision of Oct 1, 2020 to Sept 30, 2021 invoice.	3.00	$ 995	$	2,985.00
Total For Nick Brearton			**49.30**		**$**	**49,053.50**

Katherine Forbes - Partner

Katherine Forbes	03/22/2023	Attending to signing authority.	**0.10**	$ 995	$	99.50
Katherine Forbes	04/05/2023	CDIC attestations for trust accounts.	**0.10**	$ 995	$	99.50
Katherine Forbes	07/05/2023	Review supporting documentation, approve wire disbursement.	**0.20**	$ 995	$	199.00
Total for Katherine Forbes			**0.40**		**$**	**398.00**

George Bourikas - Sr. Manager

George Bourikas	10/03/2022	Review K. Campbell invoice for September 2022 and coordinate payment of same.	0.20	$ 795	$	159.00
George Bourikas	10/04/2022	Review BLG's (A. Macfarlane) comments on draft email to GIA; Revisions to draft email; Email to N. Brearton re: same.	0.50	$ 795	$	397.50
George Bourikas	10/05/2022	Call with N. Brearton to finalize email to GIA; Finalize and issue email; Review CEAC renewal and submit for approval.	0.80	$ 795	$	636.00
George Bourikas	10/18/2022	Review email from GIA (F. Mocker) re: Lishman reserve, documents and records, open file issues; Call with N. Brearton re: same; Review L.Lai invoice for September 2022 and invoice for tax preparation software and coordinate payment of same.	1.10	$ 795	$	874.50
George Bourikas	10/19/2022	Call with N. Brearton re: F. Mocker email on various estate issues; Consider same in advance; Email to L. Lai re: retention of tax files; Prepare meeting agenda for call with A. MacFarlane; Email to N. Miclaucic re: status of CRA refund calculations.	1.80	$ 795	$	1,431.00
George Bourikas	10/20/2022	Prepare meeting agenda for call with A. MacFarlane; Call with N. Brearton and A. MacFarlane re: F. Mocker email on various estate issues; Email to L. Lai re: retention of tax files; Email to N. Miclaucic re: status of CRA refund calculations.	1.20	$ 795	$	954.00
George Bourikas	10/21/2022	Call with GIA, Stikeman, BLG, N. Brearton and L. Loutfi re: Lishman release, document retention requirements, Sungard facility; Subsequent debrief call with N. Brearton; Prepare list of action items and circulate to N. Brearton and A. Macfarlane; Prepare draft letter to GIA re: Principal Officer claims (as requested by GIA) and circulate to N. Brearton and A. Macfarlane for comment; Email to K. Campbell re: data accessibility, software requirements, etc.	2.40	$ 795	$	1,908.00

George Bourikas	10/24/2022	Review Sungard invoice for October 2022 and coordinate payment of same; Review email from F. Mocker re: summary of call between GIA and KPMG and next steps; Correspondence with N. Brearton re: same; Review estate creditor listing in connection with GIA request to obtain same; Email to N. Brearton re: same; Call with N. Brearton re: same; Finalize letter to GIA re: Principal Officer claims and circulate same; Call with N. Brearton and BLG (E. Gratton, D. Michaluk, A. Macfarlane) re: data transfer protocol; Subsequent debrief call with N. Brearton; Call with K. Campbell on legal entities that are storing data at Sungard facility and subsequent discussion with N. Brearton on same; Call with K. Campbell and N. Brearton re: Sungard facility contents, backups, software and accessibility; Subsequent debrief call with N. Brearton; Email to GIA (O. Scheffen) re: call with K. Campbell on Sungard; Email org chart to K. Campbell.	4.30	$	795	$	3,418.50
George Bourikas	10/25/2022	Call with S. Dedic re: creditor listing and distribution sheet.	0.40	$	795	$	318.00
George Bourikas	10/26/2022	Review email from K. Campbell re: Sungard server and renewal of expiring domains, and reply to same; Meeting with S. Dedic re: creditor distribution sheet.	0.60	$	795	$	477.00
George Bourikas	10/27/2022	Discussion with N. Brearton and S. Dedic re: creditor listing requested by the GIA.	0.60	$	795	$	477.00
George Bourikas	10/28/2022	Finalize creditor distribution list and distribute to the GIA as requested.	1.10	$	795	$	874.50
George Bourikas	10/31/2022	Review BLG draft memo to Stikeman re: data transfer protocol, provide comments thereon, and email to N. Brearton re: same; Call with N. Brearton re: same; Email to N. Brearton re: same; Email to A. Macfarlane re: cashing of USD cheque; Call with D. Michaluk re: draft data transfer protocol framework.	2.60	$	795	$	2,067.00
George Bourikas	11/01/2022	Review K. Campbell invoice for October 2022 IT services and coordinate payment of same.	0.20	$	795	$	159.00
George Bourikas	11/02/2022	Correspondence with N. Miclaucic re: CRA notices of reassessment; Review MBTOR T2 corporate income tax return for tax year ended November 30, 2020 and email to L. Lai re: same.	1.40	$	795	$	1,113.00
George Bourikas	11/03/2022	Review L. Lai invoice for October 2022 and coordinate payment of same; Call with CRA re: web access codes for 2020 and 2021 HST return filings.	0.60	$	795	$	477.00
George Bourikas	11/08/2022	Review and execute T2 signing authority forms and correspondence with L. Lai re: same.	0.30	$	795	$	238.50
George Bourikas	11/10/2022	Review email from D. Michaluk re: data protocol and further correspondence between Stikeman (P. Hamilton) and BLG (D. Michaluk) re: same; Prepare letter to Newfoundland Registry of Companies re: corporate annual return; Correspondence with L. Lai re: CRA reassessments.	0.80	$	795	$	636.00
George Bourikas	11/15/2022	Review email from A. Macfarlane re: cheque deposits; Correspondence with BLG (C. Zhang) re: same; Email to F. Mocker re: same.	0.50	$	795	$	397.50
George Bourikas	11/16/2022	Call with C. Zhang, A. MacFarlane, N. Brearton re: deposit of USD cheque, status of protocol; Review Maple Bank T2 corporate tax return for year ended November 30, 2021 and execute same; Correspondence with L. Lai re: same.	1.40	$	795	$	1,113.00
George Bourikas	11/17/2022	Call with O. Scheffen and F. Mocker re: deposit of USD cheque; Email to A. Macfarlane, N. Brearton, C. Zhang re: same.	0.60	$	795	$	477.00
George Bourikas	11/18/2022	Prepare draft email to GIA re: deposit of USD cheques.	0.40	$	795	$	318.00
George Bourikas	11/21/2022	Review and consider email from D. Michaluk re: German legal opinion and call with N. Brearton re: same; Respond to D. Michaluk email.	0.50	$	795	$	397.50
George Bourikas	11/22/2022	Review email from GIA (M. Werner) re: IT systems overview and memo summarizing same; Email to N. Brearton re: same; Review Sungard invoice for November 2022 and coordinate payment of same.	0.50	$	795	$	397.50
George Bourikas	11/28/2022	Correspondence with L. Lai and A. Chopowick re: support for German auditors.	0.20	$	795	$	159.00
George Bourikas	12/01/2022	Email to N. Miklaucic re: status of CRA reassessment notices; Review K. Campbell invoice for November IT monitoring services and coordinate payment of same; Review BLG legal fee invoice for fees to October 31, 2022 and coordinate payment of same; Review L. Lai invoice for accounting services for November 2022 and coordinate payment of same.	0.70	$	795	$	556.50
George Bourikas	12/09/2022	Correspondence with L. Lai re: CRA settlement.	0.10	$	795	$	79.50
George Bourikas	12/13/2022	Review email from F. Mocker re: status of various open items in respect of Liquidation proceedings; Email to A. MacFarlane and D. Michaluk re: data protocol; Email to S. Dedic re: estate cash holdings; Email to N. Brearton re: steps to complete proceedings and holdback for fees.	0.80	$	795	$	636.00

George Bourikas	12/14/2022	Call with N. Brearton re: response email to F. Mocker queries and D. Michaluk's email on German Counsel retainer; Correspondence with S. Dedic re: estate cash position; Finalize and circulate response email; Email to D. Michaluk re: data protocol contents.	1.20	$	795	$	954.00
George Bourikas	12/15/2022	Correspondence with K. Campbell re: IT monitoring.	0.10	$	795	$	79.50
George Bourikas	12/19/2022	Various correspondence re: data transfer protocol; Review BLG invoice for period ended November 30, 2022 and coordinate payment of same; Review CRA issued T7WCs and discuss same with N. Brearton; Email to R. Westwood and E. Coddington re: same.	0.90	$	795	$	715.50
George Bourikas	01/03/2023	Review K. Campbell invoice for December 2022 IT monitoring fees and coordinate payment of same; Review Sungard invoice for December 2022 and coordinate payment of same.	0.40	$	795	$	318.00
George Bourikas	01/04/2023	Call with E. Coddington and N. Brearton re: CRA T7WCs.	0.50	$	795	$	397.50
George Bourikas	01/06/2023	Review L. Lai invoice for December 2022 accounting services and coordinate payment of same; Discussions with Sungard re: extension of Sungard server contract.	0.40	$	795	$	318.00
George Bourikas	01/09/2023	Discussions with Sungard re: extension of Sungard server contract.	0.10	$	795	$	79.50
George Bourikas	01/10/2023	Review update email from D. Michaluk following call with Baker McKenzie re: legal opinion on German/Canadian privacy laws; Review email from A. MacFarlane re: same; Respond to same; Review subsequent email from D. Michaluk to the GIA re: same.	0.40	$	795	$	318.00
George Bourikas	01/13/2023	Review and consider email from R. Schroeder re: IT backup activities.	0.20	$	795	$	159.00
George Bourikas	01/16/2023	Review email from F. Mocker re: data privacy opinion issues; Review email from D. Michaluk re: same; Revisions to Iron Mountain assignment letter; Review Data Transfer Order; Respond to D. Michaluk email; Review email and interest/settlement calculations spreadsheet from E. Coddington re: CRA tax appeal settlement and prepare for call re: same.	1.70	$	795	$	1,351.50
George Bourikas	01/17/2023	Call with E. Coddington and N. Brearton re: walkthrough of CRA interest/settlement calculations; Review 2022 financial statements and provide comments to L. Lai on same; Provide supporting documentation to L. Lai re: CRA remittances; Prepare draft email to N. Miklaucic re: CRA interest/settlement calculations and share draft with N. Brearton for input; Call with N. Brearton to discuss same; Revise email and distribute to E. Coddington.	2.20	$	795	$	1,749.00
George Bourikas	01/18/2023	Review revised CRA settlement calculation spreadsheets from EY, Email to N. Brearton re: same; Call with P. Parab re: extension of Sungard facility contract; Review list of questions prepared by the GIA for Baker McKenzie data privacy legal opinion; Email to N. Brearton re: same; Call with D. Michaluk re: same; Finalize and distribute email to N. Miklaucic re: review of T7W-Cs and CRA settlement calculations; Correspondence with L. Lai re: CRA tax settlement and financial statement implications.	2.50	$	795	$	1,987.50
George Bourikas	01/20/2023	Review BLG invoice for December 2022 legal fees and coordinate payment of same; Review response to GIA email from D. Michaluk; Call with N. Brearton re: same.	0.60	$	795	$	477.00
George Bourikas	01/23/2023	Review Sungard invoice for Jan 2023 and coordinate payment of same; Review letter from N. Miklaucic to Department of Justice re: CRA settlement calculations; Call with D. Michaluk, M. Fazelpour, N. Brearton re: questions to be addressed in Baker McKenzie opinion;Debrief call with N. Brearton.	0.90	$	795	$	715.50
George Bourikas	01/25/2023	Follow up with Sungard re: contract extension; Call with CRA to obtain HST online filing access code.	0.50	$	795	$	397.50
George Bourikas	01/26/2023	Review email from D. Michaluk re: Baker MacKenzie legal opinion and review F. Mocker response email to same; Review revised questions list for Baker MacKenzie opinion.	0.30	$	795	$	238.50
George Bourikas	01/30/2023	Call with N. Brearton and A. MacFarlane re: CRA settlement status, data transfer status, next steps to complete liquidation proceedings. Subsequent discussion with N. Brearton re: call outcome.	0.70	$	795	$	556.50
George Bourikas	01/31/2023	Call with CRA (Y. Pan) re: HST 111 forms; Prepare letter to CRA in respect of same for fiscal years ended September 30, 2021 and 2022; Correspondence with L. Lai and K. Campbell re: Tax Prep software; Review order form for extension of Sungard facility services and execute same.	1.40	$	795	$	1,113.00
George Bourikas	02/01/2023	Prepare list of remaining steps to conclude proceedings and estimated timeline for same; Prepare response email to GIA re: various open file matters.	2.00	$	795	$	1,590.00
George Bourikas	02/02/2023	Call with N. Brearton to review response email to GIA re: proposed steps and timeline to conclude Liquidation proceedings in Canada; Revisions to same and circulate to A. MacFarlane for review and input.	1.00	$	795	$	795.00

George Bourikas	02/03/2023	Email to N. Brearton re: Sungard contract extension; Various correspondence with Sungard (P. Parab) re: same; Review financial statements for year ended November 30, 2022 and related T2 and HST returns; Email questions to L. Lai regarding same.	1.20	$	795	$	954.00
George Bourikas	02/06/2023	Review L. Lai invoice for January 2023 accounting services and coordinate payment of same.	0.20	$	795	$	159.00
George Bourikas	02/08/2023	Review email from F. Mocker re: assignment of Iron Mountain contract and additional USD cheques for deposit; Execute Iron Mountain assignment letter; Review various documentation in connection with Maple Lottery Trust cheque; Email to N. Brearton re: same; Finalize and circulate response email to F. Mocker re: status of various open issues; Various correspondence re: Iron Mountain account assignment; Call with N. Brearton re: Lishman release letter and email to P. Hamilton re: same.	1.40	$	795	$	1,113.00
George Bourikas	02/09/2023	Call with A. Chopowick re: Iron Mountain contract assignment; Review email from L. Lai re: tax return queries.	0.40	$	795	$	318.00
George Bourikas	02/10/2023	Call with L. Lai re: file status update, update on German audits; various queries re: tax returns.	0.40	$	795	$	318.00
George Bourikas	02/14/2023	Correspondence with Iron Mountain re: assignment of storage account to GIA.	0.10	$	795	$	79.50
George Bourikas	02/17/2023	Email to A. Chopowick re: RBC DS investment account.	0.10	$	795	$	79.50
George Bourikas	03/03/2023	Review and consider email from P. Hamilton re: proposed language for Lishman reserve release; Review Lishman reserve protocol; Call with N. Brearton re: release of Lishman reserve, German legal opinion, various file matters; Email to A. MacFarlane re: Lishman reserve; Email to TGF (B. Thornton and P. Fesharaki) re: Lishman reserve; Email to D. Michaluk re: German legal opinion; Review K. Campbell invoice for Feb 2023 IT monitoring services and coordinate payment of same; Review email from A. MacFarlane re: Lishman reserve; Email to A. Hung re: RBC DS account access permissions; Review BLG invoice for January 2023 legal fees and coordinate payment of same; Emails to A. Hung and to F. Mocker re: transfer of Iron Mountain account to the GIA; Email to P. Hamilton re: Lishman reserve and draft language for release letter.	2.80	$	795	$	2,226.00
George Bourikas	03/06/2023	Review and consider email from L. Lai re: HST ITCs; Email to L. Lai re: HST return filing; Review Sungard invoice for Feb 2023 and coordinate payment of same; Review correspondence from K. Campbell and R. Schroeder re: Sungard IT system.	0.60	$	795	$	477.00
George Bourikas	03/08/2023	Review correspondence from F. Mocker and D. Michaluk re: draft German legal opinion; Discussions with G. Wega and A. Hung re: RBC DS investment account access changes; Correspondence with L. Lai re: Maple Bank T5s; Review and sign 2022 HST return and coordinate filing of same; Review RBC DS account statements.	0.70	$	795	$	556.50
George Bourikas	03/09/2023	Call with N. Brearton and TGF (B. Thornton and P. Fesharaki) re: file status, Lishman reserve and potential release; Subsequent debrief call with N. Brearton re: same.	0.80	$	795	$	636.00
George Bourikas	03/10/2023	Call with G. Wega re: RBC DS investments strategy and signing authorities; Review correspondence with GIA and Iron Mountain re: account assignment; Email to N. Brearton re: RBC DS issues.	0.70	$	795	$	556.50
George Bourikas	03/13/2023	Review L. Lai invoice for Feb 2023 and coordinate payment of same.	0.20	$	795	$	159.00
George Bourikas	03/15/2023	Call with N. Brearton re: RBC DS investment strategy, estimated distribution timeline, German privacy legal opinion; Email to D. Michaluk re: same; Meeting with A. Hung and various additional correspondence re: signing authority updates; Email to G. Wega re: RBC DS investment strategy.	1.10	$	795	$	874.50
George Bourikas	03/16/2023	Call with N. Brearton and BLG (D. Michaluk and M. Fazelpour) re: Baker McKenzie German law legal opinion.	0.70	$	795	$	556.50
George Bourikas	03/17/2023	Call with G. Wega (RBC DS) re: investment strategy; Review email from D. Michaluk re: Baker opinion and next steps.	0.50	$	795	$	397.50
George Bourikas	03/20/2023	Review correspondence from F. Mocker re: deposit of USD cheque; Search for various agreements requested by German auditors; Email to N. Brearton re: same; Email to L. Lai re: same.	1.10	$	795	$	874.50
George Bourikas	03/22/2023	Call with N. Brearton re: German auditor supporting documentation requests.	0.20	$	795	$	159.00
George Bourikas	03/23/2023	Various correspondence with N. Brearton and L. Lai re: German auditor requests for audit supporting documents; Assemble same; Discussion with N. Brearton re: Genie Energy sale documentation; Review BLG invoice for period ended February 28, 2023 and coordinate payment of same; Review and sign various RBC DS documents in connection with updated signing authorities.	0.90	$	795	$	715.50
George Bourikas	03/24/2023	Detailed review of Baker McKenzie German law legal opinion; Review Sungard invoice for March 2023 and coordinate payment of same.	2.20	$	795	$	1,749.00

George Bourikas	03/27/2023	Various correspondence with N. Brearton and L. Lai re: German auditor requests; Correspondence with G. Wega re: investment of estate funds; Call with CRA re: 2022 T2 web access filing codes and correspondence with L. Lai re: same.	0.80	$	795	$	636.00
George Bourikas	03/28/2023	Correspondence with N. Brearton and L. Lai re: German auditor document requests.	0.20	$	795	$	159.00
George Bourikas	03/29/2023	Call with CRA re: various tax filing matters.	0.20	$	795	$	159.00
George Bourikas	03/31/2023	Correspondence with L. Lai and internally re: additional German auditor support requests.	0.20	$	795	$	159.00
George Bourikas	04/03/2023	Review K. Campbell invoice for March 2023 IT monitoring services and coordinate payment of same;	0.20	$	795	$	159.00
George Bourikas	04/04/2023	Various correspondence with L. Lai and A. Chopowick re: German auditor documentation requests.	0.20	$	795	$	159.00
George Bourikas	04/05/2023	Review and sign Iron Mountain payment cheque; Review L. Lai invoice and coordinate payment of same;	0.30	$	795	$	238.50
George Bourikas	04/06/2023	Review D. Michaluk comments on Baker McKenzie privacy legal memo; Call with BLG, GIA, Baker McKenzie teams re: privacy legal memo; Prepare in advance for same; Correspondence with A. Hung re: cash management.	1.60	$	795	$	1,272.00
George Bourikas	04/10/2023	Review email from D. Michaluk re: German legal opinion, issues flagged during call with GIA, draft application materials; Email to N. Brearton re: same; Review email from G. Harper re: Iron Mountain account assignment; Call with N. Brearton re: German legal opinion and third-party privilege issue; Email to K. Campbell re: Sungard queries.	1.60	$	795	$	1,272.00
George Bourikas	04/17/2023	Review correspondence from Iron Mountain and F. Mocker re: document storage account assignment; Call with BLG (D. Michaluk, M. Fazelpour, A. MacFarlane) and N. Brearton re: German legal opinion; Subsequent debrief call with N. Brearton re: same; Email to BLG re: data transfer materials and Lishman reserve; Email to N. Miklaucic re: CRA follow-up for NOAs.	2.10	$	795	$	1,669.50
George Bourikas	04/19/2023	Correspondence with N. Miklaucic re: CRA Notice of Assessment (NOA) issuance timeline.	0.10	$	795	$	79.50
George Bourikas	04/20/2023	Review email from Dept of Justice (A. Bornstein) re: status of revised NOAs; Email to GIA re: same.	0.20	$	795	$	159.00
George Bourikas	04/24/2023	Review Sungard invoice for April 2023 and coordinate payment of same; Correspondence with A. Hung re: estate operating account balance.	0.30	$	795	$	238.50
George Bourikas	04/27/2023	Review RBC DS March 2023 investment account statement; Call with Sungard Canada representative re: account status; Detailed review of D. Michaluk memo re: data transfer to GIA; Call with N. Brearton to discuss same.	2.20	$	795	$	1,749.00
George Bourikas	04/28/2023	Call with K. Campbell re: contents of Sungard facility and process undertaken to remove personal information; Email to N. Brearton summarizing same.	0.60	$	795	$	477.00
George Bourikas	05/01/2023	Review K. Campbell invoice for April 2023 IT monitoring services and coordinate payment of same; Email to G. Wega (RBC DS) re: cashing RBC investments; Correspondence with N. Brearton re: Sungard dataset.	0.40	$	795	$	318.00
George Bourikas	05/02/2023	Review BLG invoice for March 2023 legal fees and coordinate payment of same; Review L. Lai invoice for March 2023 accounting services and coordinate payment of same; Various correspondence re: Iron Mountain account assignment to GIA.	0.50	$	795	$	397.50
George Bourikas	05/03/2023	Review memos, emails and Data Transfer Order re: data scrubbing procedures for removal of personal information from Sungard data set in connection with transfer of data to the GIA; Email to N. Brearton re: same.	0.70	$	795	$	556.50
George Bourikas	05/04/2023	Review and consider email from F. Mocker re: revised Baker McKenzie memo, next steps, comments on affidavit requirement; Detailed review of revisions to Baker McKenzie memo and document notes on same.	1.00	$	795	$	795.00
George Bourikas	05/08/2023	Correspondence with Iron Mountain re: document storage account transfer to GIA.	0.10	$	795	$	79.50
George Bourikas	05/09/2023	File update call with N. Brearton.	0.20	$	795	$	159.00
George Bourikas	05/12/2023	File update call with N. Brearton.	0.30	$	795	$	238.50
George Bourikas	05/16/2023	Discussion with N. Brearton re: data issues and correspondence with D. Michaluk re: same.	0.20	$	795	$	159.00
George Bourikas	05/17/2023	Review 2023 NOA.	0.10	$	795	$	79.50
George Bourikas	05/18/2023	Review and consider email from D. Michaluk re: updated legal views on privileged documents; Call with N. Brearton, D. Michaluk, A. Macfarlane, M. Fazelpour re: same; Subsequent debrief call with N. Brearton.	1.90	$	795	$	1,510.50
George Bourikas	05/23/2023	Review Sungard invoice for May 2023 and coordinate payment of same; Review comments from N. Brearton on D. Michaluk data memo and provide additional comments on same; Review D. Michaluk draft letter to Stikemans.	1.10	$	795	$	874.50
George Bourikas	05/24/2023	Call with N. Brearton re: draft letter to Stikemans; Consolidate comments and circulate to D. Michaluk.	1.60	$	795	$	1,272.00

George Bourikas	05/26/2023	Correspondence with A. Hung re: Sungard invoice payment; Review BLG invoice for legal fees to April 30, 2023 and coordinate payment of same.	0.30	$	795	$	238.50
George Bourikas	05/30/2023	Prepare for and attend call with N. Brearton, A. MacFarlane, D. Michaluk, M. Fazelpour re: draft data proposal letter to Stikemans.	1.10	$	795	$	874.50
George Bourikas	05/31/2023	Review revisions to BLG's data letter to Stikemans and provide comments to D. Michaluk on same.	0.50	$	795	$	397.50
George Bourikas	06/01/2023	Correspondence with A. Hung and F. Mocker re: Iron Mountain storage account; Review K. Campbell invoice for May 2023 IT monitoring services and coordinate payment of same; Review email from P. Hamilton re: Lishman release language and email to N. Brearton re: same.	0.60	$	795	$	477.00
George Bourikas	06/05/2023	Various correspondence re: Iron Mountain assignment; Correspondence with D. Michaluk re: data issues letter to Stikemans.	0.20	$	795	$	159.00
George Bourikas	06/06/2023	Review and consider email from D. Michaluk re: letter to Stikemans on data issues; Review D. Michaluk revision to letter; Email to N. Brearton re: same.	0.30	$	795	$	238.50
George Bourikas	06/07/2023	Correspondence with L. Lai, GIA (T. Romanski, O. Scheffen) re: German auditor support.	0.30	$	795	$	238.50
George Bourikas	06/12/2023	Reply to T. Romanski request for legal confirmation contact information.	0.30	$	795	$	238.50
George Bourikas	06/13/2023	Review audit request from D. Schnarr and correspondence with N. Brearton re: same.	0.10	$	795	$	79.50
George Bourikas	06/14/2023	Correspondence with shareholder; Correspondence with D. Schnarr re: documents request and email to N. Brearton re: same.	0.30	$	795	$	238.50
George Bourikas	06/15/2023	Correspondence with N. Brearton and with D. Schnarr re: request for MFGI books and records.	0.20	$	795	$	159.00
George Bourikas	06/16/2023	Review L. Lai invoice for May 2023 and coordinate payment of same.	0.20	$	795	$	159.00
George Bourikas	06/19/2023	Respond to inquiry from S. O'Brien (representative of Sax BV, a Maple shareholder) re: MFGI dissolution; Respond to Maple Bank inquiry re: contacts for bank confirmations; Correspondence with G. Wega re: maturing bonds; Correspondence with A. Hung re: banking	0.50	$	795	$	397.50
George Bourikas	06/20/2023	Review Cloud Iland invoice for March to May 2023 server maintenance; correspondence with A. Hung re: same.	0.20	$	795	$	159.00
George Bourikas	06/21/2023	Correspondence re: Cloud Iland invoice.	0.20	$	795	$	159.00
George Bourikas	06/22/2023	Review updates to D. Michaluk data motion working memo; Review Cloud Iland Internet invoice for June 2023 and coordinate payment of same; Correspondence with A. Hung re: investment redemptions.	0.60	$	795	$	477.00
George Bourikas	06/28/2023	Correspondence with L. Lai re: tax return software subscription renewal.	0.20	$	795	$	159.00
George Bourikas	06/30/2023	Review audit confirmations to law firms and EY, and email from L. Lai on same; Discuss same with N. Brearton; Correspondence with L. Lai re: MFGI financial statements; Email to J. Sleeth re: same.	0.50	$	795	$	397.50
George Bourikas	07/04/2023	Review K. Campbell invoice for IT monitoring services for June 2023 and coordinate payment of same; Correspondence with T. Romanskire: bank confirmations for Maple Bank audit support.	0.30	$	795	$	238.50
George Bourikas	07/05/2023	Call with N. Brearton re: confirmation requests from Maple Bank (Germany); Email to T. Romanski re: same.	0.40	$	795	$	318.00
George Bourikas	07/06/2023	Call with T. Romanski and German auditors re: audit confirmations; Email to N. Brearton re: same; Correspondence with K. Campbell and L. Lai re: server access for audit supporting documentation; Review L. Lai invoice for June 2023 and coordinate payment of same.	0.90	$	795	$	715.50
George Bourikas	07/10/2023	Email to A. MacFarlane re: audit confirmations; Correspondence with G. Wega re: same; Review and approve Iron Mountain payment.	0.50	$	795	$	397.50
George Bourikas	07/13/2023	Call with GIA, Stikeman and N. Brearton re: status of MBTOR proceedings, data transfer issues.; Subsequent debrief call with N. Brearton; Email to A. MacFarlane re: Maple Bank audit confirmations; Email to BLG team re: CRA refund and data transfer status.	1.40	$	795	$	1,113.00
George Bourikas	07/17/2023	Review KPMG/GIA meeting minutes provided by GIA (J. Kuhne); Call with N. Brearton re: file update, J. Kuhne email, MSCL data; Email to D.Schnarr re: MSCL data; Email to D. Michaluk re: data protocol; Correspondence with A. MacFarlane re: MFGI inquiry.	0.80	$	795	$	636.00
George Bourikas	07/24/2023	Email to N. Brearton; Review Cloud iland invoice for July 2023 services and coordinate payment of same.	0.30	$	795	$	238.50
George Bourikas	07/25/2023	Review BLG invoice for legal fees for period ending June 30, 2023 and coordinate payment of same.	0.20	$	795	$	159.00
George Bourikas	07/26/2023	File update call with N. Brearton.	0.10	$	795	$	79.50
George Bourikas	07/31/2023	Review Willkie Farr audit confirmation response letter; Email to N. Brearton re: same.	0.20	$	795	$	159.00
George Bourikas	08/03/2023	Call with N. Brearton re: data protocol, CRA matters, audit confirmations; various file matters; Review L. Lai invoice for July 2023 and coordinate payment of same; Review K. Campbell invoice for July 2023 IT monitoring services and coordinate payment of same; Review CRA interest and loss carryback calculations; Email to E. Coddington re: same.	1.50	$	795	$	1,192.50
George Bourikas	08/08/2023	Email to N. Miklaucic re: CRA tax and interest calculations.	0.10	$	795	$	79.50

George Bourikas	08/09/2023	Call with A. MacFarlane and N. Brearton re: data protocol, CRA, legal confirmations; Subsequent debrief call with N. Brearton re: same, and review of draft CRA calculations; Email to D. Michaluk re: data protocol; Prepare draft email to F. Wirsching re: MSCL data.	1.40	$	795	$	1,113.00
George Bourikas	08/11/2023	Review email from D. Michaluk re: draft data protocol.	0.10	$	795	$	79.50
George Bourikas	08/14/2023	Correspondence with M. Braun re: Sungard account.	0.10	$	795	$	79.50
George Bourikas	08/24/2023	Review various correspondence with E. Coddington and N. Miklaucic re: CRA interest calculations; Review Cloud iland IT services invoice for August 2023 and coordinate payment of same; Review Sungard extension agreement and execute same; Correspondence with M. Braun re: same; Email to N. Brearton re: Various file matters.	1.00	$	795	$	795.00
George Bourikas	08/25/2023	Review correspondence re: CRA tax settlement calculations; CEAC renewal.	0.40	$	795	$	318.00
George Bourikas	08/28/2023	Call with N. Brearton re: draft Data Order, CRA Calculations, other file matters; Email to C. Walker re: data tapes in storage; Email to D. Michaluk re: draft Data Order; Email to N. Miklaucic re: CRA calculations process; Review BLG July 2023 invoice and coordinate payment of same; Review C. Walker email re: data tapes in storage.	1.60	$	795	$	1,272.00
George Bourikas	08/30/2023	Call with N. Brearton and email to N. Kanda re: billing matters.	0.30	$	795	$	238.50
George Bourikas	08/31/2023	Call with N. Brearton, A. MacFarlane, D. Michaluk re: draft data transfer order; Subsequent debrief call with N. Brearton.	0.70	$	795	$	556.50
George Bourikas	09/18/2023	Review Cloud iland invoice for September 2023 IT services and coordinate payment of same; Review K. Campbell invoice for August 2023 IT monitoring services and coordinate payment of same; Review L. Lai invoice for August 2023 accounting services and coordinate payment of same; Correspondence with K. Campbell re: Sungard facility monitoring; Provide documents to L. Lai in support of Maple Bank audit.	0.80	$	795	$	636.00
George Bourikas	09/19/2023	Correspondence with A. Hung and G. Wega re: reinvestment of estate funds; Review requested Maple Bank audit supporting documentation and email to L. Lai re: same.	0.50	$	795	$	397.50
George Bourikas	09/20/2023	Correspondence with G. Wega and A. Hung re: reinvestment of estate funds and transfer of funds to operating account.	0.20	$	795	$	159.00
George Bourikas	09/25/2023	Attend to miscellaneous file matters; Various correspondence with G. Wega re: cashing investments; Correspondence with A. Hung re: Iron Mountain account status; Email to N. Brearton re: same.	0.90	$	795	$	715.50
George Bourikas	09/26/2023	Prepare updated cash position and estimated funds available for distribution to the GIA table; Discuss same with N. Brearton; Email to O. Scheffen re: same; Discussion with N. Brearton re: various file matters.	1.30	$	795	$	1,033.50
George Bourikas	09/27/2023	Call with N. Kanda re: various billing matters.	0.40	$	795	$	318.00
George Bourikas	09/28/2023	Attend to various file matters.	0.30	$	795	$	238.50
George Bourikas	09/29/2023	Review BLG invoice for August 2023 and coordinate payment of same.	0.20	$	795	$	159.00
Total For George Bourikas			**103.30**			**$**	**82,123.50**

Sven Dedic - Sr. Manager

Sven Dedic	10/25/2022	Phone discussion with G. Bourikas re: GIA request for claim payment history and reconciliation. Review of R&D for claims payments.	1.00	$	710	$	710.00
Sven Dedic	10/26/2022	Review of R&D for all claim payments; reconciling employee claim payments; reconciling GDPF claims; reconciling vendor claims and non-vendor claims. Meeting with G. Bourikas re: claims payment history.	4.70	$	710	$	3,337.00
Sven Dedic	10/27/2022	Drafting schedule of claims payment for GIA Requet; discussion with G. Bourikas and N. Brearton re: same.	2.50	$	710	$	1,775.00
Sven Dedic	12/05/2022	Updating R&D for latest monthly reports	1.00	$	710	$	710.00
Sven Dedic	12/13/2022	Review of GIA email request for financial information; pulling together reports for cash position analysis; drafting schedule.	3.50	$	710	$	2,485.00
Sven Dedic	12/14/2022	Review of cash position schedule; discusison with RBC DS re: go forward plan for securities.	0.80	$	710	$	568.00
Sven Dedic	12/22/2022	Review of email correspondence of L. Lai; response re: outstanding bank statements	0.50	$	710	$	355.00
Sven Dedic	01/05/2023	Retrieving audit information for L. Lai for 2022 audit filing; discussion with L. Lai re: same	1.00	$	710	$	710.00

Sven Dedic	01/06/2023	Drafting responses to audit questions of L. Lai; discussion with RBC DS re: latest broker statements and valuation; updating internal R&D re: same.	1.50	$	710	$	1,065.00
Total For Sven Dedic			**16.50**			**$**	**11,715.00**

Lea Loutfi - Sr. Consultant

Lea Loutfi	10/21/2022	Meeting with GIA , BLG, N. Brearton and G. Bourikas re: open issues.	1.00	$	475	$	475.00
Total For Lea Loutfi			**1.00**			**$**	**475.00**

Angelina Hung - Technician

Angelina Hung	11/29/2022	Attend to banking matters.	1.00	$	290	$	290.00
Angelina Hung	11/30/2022	Attend to banking matters.	0.30	$	290	$	87.00
Angelina Hung	12/01/2022	Attend to banking matters.	0.10	$	290	$	29.00
Angelina Hung	12/02/2022	Attend to banking matters.	2.50	$	290	$	725.00
Angelina Hung	12/06/2022	Attend to banking matters.	0.10	$	290	$	29.00
Angelina Hung	12/15/2022	Bank reconciliation.	0.20	$	290	$	58.00
Angelina Hung	12/20/2022	Attend to banking matters.	0.50	$	290	$	145.00
Angelina Hung	01/03/2023	Attend to banking matters.	1.00	$	290	$	290.00
Angelina Hung	01/04/2023	Attend to banking matters.	1.00	$	290	$	290.00
Angelina Hung	01/05/2023	Attend to banking matters.	0.50	$	290	$	145.00
Angelina Hung	01/09/2023	Attend to banking matters.	0.60	$	290	$	174.00
Angelina Hung	01/20/2023	Attend to banking matters.	0.50	$	290	$	145.00
Angelina Hung	01/23/2023	Attend to banking matters.	0.60	$	290	$	174.00
Angelina Hung	01/24/2023	Attend to banking matters.	0.70	$	290	$	203.00
Angelina Hung	01/25/2023	Attend to banking matters.	1.50	$	290	$	435.00
Angelina Hung	01/27/2023	Bank reconciliation.	0.90	$	290	$	261.00
Angelina Hung	01/31/2023	Attend to banking matters.	0.30	$	290	$	87.00
Angelina Hung	02/02/2023	Attend to banking matters.	0.60	$	290	$	174.00
Angelina Hung	02/17/2023	Bank reconciliation and attestation for January 2023.	0.90	$	290	$	261.00
Angelina Hung	02/28/2023	Attend to banking matters.	0.70	$	290	$	203.00
Angelina Hung	03/01/2023	Attend to banking matters.	0.10	$	290	$	29.00
Angelina Hung	03/03/2023	Attend to banking matters.	1.50	$	290	$	435.00
Angelina Hung	03/06/2023	Attend to banking matters.	1.80	$	290	$	522.00
Angelina Hung	03/07/2023	Attend to banking matters.	0.10	$	290	$	29.00
Angelina Hung	03/08/2023	Attend to banking matters.	0.80	$	290	$	232.00
Angelina Hung	03/13/2023	Attend to banking matters.	0.80	$	290	$	232.00
Angelina Hung	03/14/2023	Attend to banking matters.	0.30	$	290	$	87.00
Angelina Hung	03/15/2023	Attend to banking matters.	0.40	$	290	$	116.00

Angelina Hung	03/17/2023	Attend to banking matters.	0.10	$	290	$	29.00
Angelina Hung	03/20/2023	Coordinate bank reconciliation and attestation.	0.30	$	290	$	87.00
Angelina Hung	03/23/2023	Attend to banking matters.	0.40	$	290	$	116.00
Angelina Hung	03/24/2023	Attend to banking matters.	1.00	$	290	$	290.00
Angelina Hung	03/29/2023	Attend to banking matters.	0.20	$	290	$	58.00
Angelina Hung	04/03/2023	Attend to banking matters.	0.50	$	290	$	145.00
Angelina Hung	04/04/2023	Attend to banking matter; bank reconciliation for March 2023.	0.90	$	290	$	261.00
Angelina Hung	04/05/2023	Attend to banking matters.	0.20	$	290	$	58.00
Angelina Hung	04/06/2023	Attend to banking matters.	1.00	$	290	$	290.00
Angelina Hung	04/18/2023	Attend to banking matters.	0.40	$	290	$	116.00
Angelina Hung	04/20/2023	Attend to banking matters.	1.00	$	290	$	290.00
Angelina Hung	04/24/2023	Attend to banking matters.	0.50	$	290	$	145.00
Angelina Hung	04/25/2023	Attend to banking matters.	0.10	$	290	$	29.00
Angelina Hung	05/01/2023	Attend to banking matter; bank reconciliation for April.	1.20	$	290	$	348.00
Angelina Hung	05/02/2023	Attend to banking matters.	0.20	$	290	$	58.00
Angelina Hung	05/03/2023	Attend to banking matters.	1.20	$	290	$	348.00
Angelina Hung	05/04/2023	Attend to banking matters.	0.50	$	290	$	145.00
Angelina Hung	05/23/2023	Attend to banking matters.	0.40	$	290	$	116.00
Angelina Hung	05/24/2023	Attend to banking matters.	0.30	$	290	$	87.00
Angelina Hung	05/25/2023	Attend to banking matters.	0.10	$	290	$	29.00
Angelina Hung	05/26/2023	Attend to banking matters.	0.50	$	290	$	145.00
Angelina Hung	05/29/2023	Attend to banking matters.	0.50	$	290	$	145.00
Angelina Hung	05/30/2023	Attend to banking matters.	0.20	$	290	$	58.00
Angelina Hung	05/31/2023	Attend to banking matters.	0.10	$	290	$	29.00
Angelina Hung	06/01/2023	Attend to banking matters.	0.90	$	290	$	261.00
Angelina Hung	06/05/2023	Attend to banking matters.	0.50	$	290	$	145.00
Angelina Hung	06/06/2023	Attend to banking matters.	0.20	$	290	$	58.00
Angelina Hung	06/09/2023	Attend to banking matters.	0.20	$	290	$	58.00
Angelina Hung	06/16/2023	Attend to banking matters.	0.40	$	290	$	116.00
Angelina Hung	06/19/2023	Attend to banking matters.	0.50	$	290	$	145.00
Angelina Hung	06/20/2023	Attend to banking matters.	0.30	$	290	$	87.00
Angelina Hung	06/21/2023	Attend to banking matters.	0.30	$	290	$	87.00
Angelina Hung	06/22/2023	Attend to banking matters.	0.20	$	290	$	58.00
Angelina Hung	06/26/2023	Attend to banking matters.	0.60	$	290	$	174.00
Angelina Hung	06/27/2023	Attend to banking matters.	0.50	$	290	$	145.00
Angelina Hung	07/05/2023	Attend to banking matters.	0.70	$	290	$	203.00
Angelina Hung	07/10/2023	Attend to banking matters.	0.90	$	290	$	261.00
Angelina Hung	07/11/2023	Attend to banking matters.	0.40	$	290	$	116.00
Angelina Hung	07/12/2023	Attend to banking matters.	0.20	$	290	$	58.00
Angelina Hung	07/17/2023	Attend to banking matters.	0.30	$	290	$	87.00
Angelina Hung	07/18/2023	Attend to banking matters.	0.10	$	290	$	29.00

Angelina Hung	07/24/2023	Attend to banking matters.	0.80	$	290	$	232.00
Angelina Hung	07/25/2023	Attend to banking matters.	0.60	$	290	$	174.00
Angelina Hung	07/26/2023	Attend to banking matters.	0.30	$	290	$	87.00
Angelina Hung	07/31/2023	Attend to banking matters.	0.20	$	290	$	58.00
Angelina Hung	08/08/2023	Attend to banking matters.	0.80	$	290	$	232.00
Angelina Hung	08/09/2023	Attend to banking matters.	0.60	$	290	$	174.00
Angelina Hung	08/10/2023	Attend to banking matters.	0.10	$	290	$	29.00
Angelina Hung	08/11/2023	Attend to banking matter, bank reconciliation for July.	0.60	$	290	$	174.00
Angelina Hung	08/18/2023	Attend to banking matter.	0.50	$	290	$	145.00
Angelina Hung	08/21/2023	Attend to banking matter.	1.20	$	290	$	348.00
Angelina Hung	08/22/2023	Attend to banking matter.	0.10	$	290	$	29.00
Angelina Hung	08/23/2023	Attend to banking matter.	0.70	$	290	$	203.00
Angelina Hung	08/28/2023	Attend to banking matter. Attestation for July bank reconciliations.	0.60	$	290	$	174.00
Angelina Hung	08/29/2023	Attend to banking matter.	0.50	$	290	$	145.00
Angelina Hung	09/05/2023	Attend to banking matter.	1.10	$	290	$	319.00
Angelina Hung	09/06/2023	Attend to banking matter.	0.30	$	290	$	87.00
Angelina Hung	09/07/2023	Attend to banking matter.	0.10	$	290	$	29.00
Angelina Hung	09/11/2023	Bank reconciliation for August.	0.50	$	290	$	145.00
Angelina Hung	09/13/2023	Attend to banking matter. Attestation for Aug bank reconciliation.	0.30	$	290	$	87.00
Angelina Hung	09/18/2023	Attend to banking matter.	0.20	$	290	$	58.00
Angelina Hung	09/20/2023	Attend to banking matter.	0.20	$	290	$	58.00
Angelina Hung	09/25/2023	Attend to banking matter.	0.30	$	290	$	87.00
Angelina Hung	09/26/2023	Attend to banking matter.	0.20	$	290	$	58.00
Angelina Hung	09/29/2023	Attend to banking matter.	0.70	$	290	$	203.00
Total for Angelina Hung			**50.80**			**$**	**14,732.00**

Annette Chopowick - Technician

Annette Chopowick	10/12/2022	Attend to banking matter.	0.40	$	290	$	116.00
Annette Chopowick	10/18/2022	Attend to banking matters.	0.50	$	290	$	145.00
Annette Chopowick	10/19/2022	Attend to banking matter; bank reconciliations - Sep 2022.	0.70	$	290	$	203.00
Annette Chopowick	10/24/2022	Attend to banking matters.	0.70	$	290	$	203.00
Annette Chopowick	10/25/2022	Attend to banking matters.	0.20	$	290	$	58.00
Annette Chopowick	11/02/2022	Attend to banking matters.	0.30	$	290	$	87.00
Annette Chopowick	11/04/2022	Attend to banking matter.	0.10	$	290	$	29.00
Annette Chopowick	11/08/2022	Attend to banking matters.	0.50	$	290	$	145.00
Annette Chopowick	11/09/2022	Bank reconciliations - Oct 2022.	0.40	$	290	$	116.00
Annette Chopowick	11/22/2022	Attend to banking matter.	0.30	$	290	$	87.00
Annette Chopowick	11/24/2022	Attend to banking matter.	0.10	$	290	$	29.00
Annette Chopowick	11/28/2022	Attend to banking matter.	0.30	$	290	$	87.00

Annette Chopowick	12/05/2022	Attend to banking matter.	0.10	$	290	$	29.00
Annette Chopowick	01/05/2023	Attend to banking matter.	0.10	$	290	$	29.00
Annette Chopowick	02/06/2023	Attend to banking matters.	0.40	$	290	$	116.00
Annette Chopowick	02/07/2023	Attend to banking matters.	0.20	$	290	$	58.00
Annette Chopowick	02/08/2023	Attend to banking matter.	0.20	$	290	$	58.00
Annette Chopowick	02/09/2023	Call with Iron Mountain to discuss transfer of account and other matters.	0.30	$	290	$	87.00
Annette Chopowick	03/10/2023	Bank reconciliations - Feb 2023.	0.50	$	290	$	145.00
Annette Chopowick	03/28/2023	Finalize and print cheque.	0.10	$	290	$	29.00
Annette Chopowick	04/04/2023	Locate E&Y invoice for G Bourikas and forward copy.	0.10	$	290	$	29.00
Annette Chopowick	04/05/2023	Finalize/print cheque; CDIC confirmations with K Forbes.	0.20	$	290	$	58.00
Annette Chopowick	05/04/2023	Finalize and print cheque.	0.10	$	290	$	29.00
Annette Chopowick	05/30/2023	Format and print cheque.	0.10	$	290	$	29.00
Annette Chopowick	06/02/2023	Payment notification email to K Campbell; post payment; bank account reconciliations - May 2023.	0.80	$	290	$	232.00
Annette Chopowick	06/06/2023	Finalize cheque to Iron Mountain.	0.10	$	290	$	29.00
Annette Chopowick	06/27/2023	Finalize / print cheque.	0.10	$	290	$	29.00
Annette Chopowick	07/11/2023	Finalize/print cheque.	0.10	$	290	$	29.00
Annette Chopowick	07/12/2023	Email from CIBC re bank confirmation request; discuss same with G Bourikas; email response to CIBC.	0.20	$	290	$	58.00
Annette Chopowick	08/09/2023	Finalize cheque.	0.10	$	290	$	29.00
Annette Chopowick	09/07/2023	Finalize/print cheques; attend at post office to mail.	0.30	$	290	$	87.00
Annette Chopowick	09/18/2023	Email from G Bourikas to request invoice documentation from 2017.	0.10	$	290	$	29.00
Annette Chopowick	09/19/2023	Seach for requested disbursement voucher, scan and forward copy to G Bourikas.	0.40	$	290	$	116.00
Total for Annette Chopowick			**9.10**			**$**	**2,639.00**
Grand Total			**230.40**			**$**	**161,136.00**

Maple Financial Liquidation
Time Details
October 1 to December 31, 2023

Name	Position		Rate	Hours		Fees ($)
Nick Brearton	Partner	$	1,055.00	20.1	$	21,205.50
George Bourikas	Sr. Manager	$	990.00	26.2	$	25,938.00
Mackenzie Wong	Sr. Consultant	$	495.00	4.5	$	2,227.50
Angelina Hung	Technician	$	355.00	18.6	$	6,603.00
Annette Chopowick	Technician	$	355.00	1.3	$	461.50
Total				**70.7**	**$**	**56,435.50**
HST					$	7,336.62
Total Amount due					**$**	**63,772.12**

Maple Financial Liquidation
Time Details
October 1 to December 31, 2023

Employee Name	Date	Time Narrative	Hours	Rate	Fees ($)
Nick Brearton - Partner					
Nick Brearton	10/02/2023	File update call with G. Bourikas.	0.70	$ 1,055.00	$ 738.50
Nick Brearton	10/03/2023	Review and revision of Oct 1, 2021 to Sept 30, 2022 – Phase 1 invoice.	4.00	$ 1,055.00	$ 4,220.00
Nick Brearton	10/04/2023	Discussion with G. Gourikas re: payment of KPMG invoices.	0.20	$ 1,055.00	$ 211.00
Nick Brearton	10/06/2023	Review and revision of Oct 1, 2022 to Sept 30, 2023 invoice.	5.00	$ 1,055.00	$ 5,275.00
Nick Brearton	10/24/2023	Discussion with G. Bourikas re: GIA email on reords transfer, call with BLG on fee taxation.	0.10	$ 1,055.00	$ 105.50
Nick Brearton	10/25/2023	Call with G. Bourikas re: billing matters.	0.40	$ 1,055.00	$ 422.00
Nick Brearton	10/31/2023	Email to G. Bourikas re: cash needs and cashing investments.	0.20	$ 1,055.00	$ 211.00
Nick Brearton	11/02/2023	Conference call with A. MacFarlane (BLG) and G. Bourikas re: fee taxation. Subsequent call with G. Bourikas re: call outcome, response to GIA email.	1.00	$ 1,055.00	$ 1,055.00
Nick Brearton	11/03/2023	Review of A. Ilchenko's correspondence re: KPMG & BLG invoices reviewed. Review of Wigley's Second ICC Report and Mar 10, 2017 distribution Court Order. Emails to i) G. Bourikas re: KPMG & BLG invoices reviewed by A. Ilchenko, ii) A. MacFarlane re: last KPMG fees approved.	1.20	$ 1,055.00	$ 1,266.00
Nick Brearton	11/06/2023	Review of G. Bourikas's email re: fee approval order. Subsequent emails to i) A. MacFarlane and G. Bourikas re: Ilchenko appointment topics and ii) N. Kanda re: invoicing from taxation date to Aug 30, 2018.	0.30	$ 1,055.00	$ 316.50
Nick Brearton	11/07/2023	Email to RBC re: investment holdings and what can be cashed without loss. Calculation of cash needs over next 3 months. Email to A.Hung re: current cash balance. Review of N. Kanda's summary of invoices issued post Second ICC Report. Analysis of KPMG and BLG invoices to be taxed and email to G. Bourikas on same. Email to G. Bourikas re: other legal invoices to consider for taxation.	0.70	$ 1,055.00	$ 738.50
Nick Brearton	11/08/2023	Email to G. Bourikas re: short term cash needs and cashing investments.	0.30	$ 1,055.00	$ 316.50
Nick Brearton	11/14/2023	Review of A. MacFarlane's email on timing of call with Assoc Justice Ilchenko and potential taxation process. Subsequent email to A. MacFarlane re: issues with process. Email exchange with A. MacFarlane re: taxation process and ICC fees.	0.40	$ 1,055.00	$ 422.00
Nick Brearton	11/15/2023	Arrange for payment of outstanding KPMG invoices, including approval of disbursement voucher.	0.10	$ 1,055.00	$ 105.50
Nick Brearton	11/21/2023	Email to G. Bourikas re: comments on BLG's (D. Michaluk) suggested response to Stikeman changes on draft Data Transfer Order.	0.20	$ 1,055.00	$ 211.00
Nick Brearton	11/23/2023	Call with BLG (D. Michaluk and A. MacFarlane) and G. Bourikas re: Stikeman's proposed changes to draft Data Transfer Order and fee taxation scheduling hearing and issues thereto. Subsequent discussions with G. Bourikas re: fee taxation timetable.	0.90	$ 1,055.00	$ 949.50
Nick Brearton	11/30/2023	Various emails with G. Bourikas and BLG on availability for GIA's meeting request.	0.10	$ 1,055.00	$ 105.50
Nick Brearton	12/07/2023	Plan call content and subsequent pre-call with G. Bourikas re: GIA call. Subsequent call with GIA, G. Bourikas and BLG (A. MacFarlane) re: file status update.Subsequent call with G. Bourikas and A. MacFarlane re: workplan for matters committed to during call. Notes on call with GIA and workplan.	1.10	$ 1,055.00	$ 1,160.50
Nick Brearton	12/11/2023	Review of Dec 7th meeting minutes from GIA. Review and approve revisions to draft Data Transfer Order. Review of draft email to the GIA regarding the Interest Stops agreement and timing of agreement. Review of executed CRA agreement and my emails to determine timing of agreement. Discussion with G. Bourikas re: comments on draft email to GIA, Court hearing.	0.60	$ 1,055.00	$ 633.00
Nick Brearton	12/13/2023	Discussion with G. Bourikas re: fee taxation quantification, issue of stub fees and how taxed.	0.20	$ 1,055.00	$ 211.00
Nick Brearton	12/14/2023	Attend case conference hearing with Assoc Justice Ilchenko re: fee taxation process. Subsequent discussion with i) BLG (A. MacFarlane) and G. Bourikas and ii) G. Bourikas re: next steps. Discussion with G. Bourikas re: Judge's endorsement, fee affidavit and info to be assembled.	1.40	$ 1,055.00	$ 1,477.00
Nick Brearton	12/19/2023	Review of draft letter to MFGI shareholders re: draft Data Transfer Order. Review of G. Bourikas's suggested changes. Working Teams call with G. Bourikas re: revision to draft letter to MFGI shareholders.	0.80	$ 1,055.00	$ 844.00
Nick Brearton	12/20/2023	Review of revised MFGI shareholder letter from BLG (D. Michaluk) and comment on same.	0.10	$ 1,055.00	$ 105.50
Nick Brearton	12/21/2023	Review of revisions to draft Order and shareholder letter suggested by A. MacFarlane and P. Hamilton and email approval of changes.	0.10	$ 1,055.00	$ 105.50
Total For Nick Brearton			**20.10**		**$ 21,205.50**

George Bourikas - Sr. Manager

George Bourikas	10/02/2023	File update call with N. Brearton; Review K. Campbell invoice for September 2023 and coordinate payment of same; Review and coordinate various invoice payments.	1.10	$	990	$	1,089.00
George Bourikas	10/03/2023	Review Cloud Iland invoice for October 2023 and coordinate payment of same; Correspondence with A. Hung and with GIA re: Iron Mountain account; Correspondence with L. Lai re: documentation for Maple Bank Germany audit support; Review employee contract agreements in connection with Maple Bank Germany audit support request; Review RBC DS account statements and estate cash position; Attend to various file matters.	1.10	$	990	$	1,089.00
George Bourikas	10/04/2023	Review email from the GIA (O. Scheffen) re: Iron Mountain account status; Reply to same; Email to A. Hung re: same; Email to N. Kanda re: file matters; Call with N. Brearton re: payment of KPMG invoices; Emails to EY (E. Coddington) and to BLG (N. Miklaucic) re: status of CRA reassessments and updated tax refund calculations.	1.00	$	990	$	990.00
George Bourikas	10/05/2023	Review L. Lai invoice for September 2023 and coordinate payment of same; Correspondence with L. Lai re: status of German GAAP financial statement audits; Correspondence with L. Lai and A. Chopowick re: German GAAP audit supporting documents.	0.60	$	990	$	594.00
George Bourikas	10/06/2023	Call with L. Lai re: various audit support requests.	0.40	$	990	$	396.00
George Bourikas	10/10/2023	Review invoices and payment details for German auditor supporting documentation request; Email to L. Lai re: same.	1.20	$	990	$	1,188.00
George Bourikas	10/11/2023	Reply to L. Lai audit support inquiry re: details of CRA settlement including quantum, timing of finalization, timing of agreement and support for same.	0.30	$	990	$	297.00
George Bourikas	10/16/2023	Email to L. Lai re: Maple Bank Sept 30, 2023 HST return; Prepare response letter to CRA re: requirement to file Form GST111 return for period ending Sept 30, 2023.	0.50	$	990	$	495.00
George Bourikas	10/24/2023	Review email from the GIA (A. Gurliyen) re: requesting a draft Court order to effect a data transfer to the GIA; File update call with N. Brearton; Email to A. MacFarlane re: fee taxation matters; Email to D. Michaluk re: data disposition order; Attend to various billing matters.	0.90	$	990	$	891.00
George Bourikas	10/25/2023	Call with N. Brearton re: billing matters.	0.40	$	990	$	396.00
George Bourikas	10/26/2023	Review BLG invoice for September 2023 and coordinate payment of same.	0.20	$	990	$	198.00
George Bourikas	11/02/2023	Review Cloud iland invoice for November 2023 IT services and coordinate payment of same; Call with A. MacFarlane and N. Brearton re: fee taxation process; Call with N. Brearton re: response to GIA email on data transfer order.	1.10	$	990	$	1,089.00
George Bourikas	11/03/2023	Email to RBC (G. Wega) re: investment redemptions; Review K. Campbell invoice for October 2023 IT monitoring services and coordinate payment of same.	0.30	$	990	$	297.00
George Bourikas	11/06/2023	Respond to GIA (A. Gurliyan) email re: data transfer order, letter to MFGI shareholders, status of CRA matters; Review L. Lai invoice for October 2023 accounting services and coordinate payment of same; Review distribution orders and Independent Cost Counsel Order and email to N. Brearton and A. MacFarlane.	0.90	$	990	$	891.00
George Bourikas	11/07/2023	Review previous ICC reports; Email to N. Brearton re: same; Various correspondence and review of documents in connection with fee taxation process; Emails to Gowlings, EY, Willkie Farr re: same. Discussion with A. Chopowick re: German GAAP audit supporting documents.	0.80	$	990	$	792.00
George Bourikas	11/09/2023	Review N. Brearton email and analysis re: estate cash requirements and cashing of RBC investments and reply to same.	0.30	$	990	$	297.00
George Bourikas	11/10/2023	Email to RBC (G. Wega) re: cashing of RBC investments and transfer of cash to the Liquidator's estate account.	0.20	$	990	$	198.00
George Bourikas	11/14/2023	Correspondence with RBC (G. Wega) and A. Hung re: cashing of RBC investments and transfer of funds to MBTOR liquidator estate bank account.	0.20	$	990	$	198.00
George Bourikas	11/15/2023	Review various correspondence from A. MacFarlane and N. Brearton re: fee taxation process.	0.20	$	990	$	198.00
George Bourikas	11/17/2023	Review Willkie Farr account statement and email to N. Brearton re: same.	0.10	$	990	$	99.00
George Bourikas	11/20/2023	Review BLG invoice to October 31, 2023 and coordinate payment of same; Review Stikeman (P. Hamilton) comments on draft Data Transfer Order; Call with BLG (D. Michaluk) on same; Email to N. Brearton re: same.	0.70	$	990	$	693.00
George Bourikas	11/23/2023	Call with BLG (D. Michaluk, A. MacFarlane) and N. Brearton re: draft Data Transfer Order; Subsequent call re: fee taxation; Debrief call with N. Brearton.	0.90	$	990	$	891.00
George Bourikas	11/24/2023	Review email from BLG (D. Michaluk) re: Data Transfer Order.	0.10	$	990	$	99.00
George Bourikas	11/28/2023	Review and consider email from BLG (D. Michaluk) re: discussion with Stikeman (P. Hamilton) on their comments on draft Data Transfer Order and reply to same.	0.30	$	990	$	297.00
George Bourikas	12/04/2023	Review K. Campbell invoice for November 2023 IT monitoring services and coordinate payment of same; Review Cloud iland invoice for December 2023 IT storage fees and coordinate payment of same; Review L. Lai invoice for November 2023 accounting services and coordinate payment of same.	0.50	$	990	$	495.00
George Bourikas	12/06/2023	Gather various information in connection with Maple Bank Germany audit support as requested by auditor; Email exchange with L. Lai re: same; Discussion with A. Chopowick re: same; Email to RBC (G. Wega) re: same.	1.70	$	990	$	1,683.00
George Bourikas	12/07/2023	Call with N. Brearton re: CRA settlement, Data Transfer Order, fee taxation; Call with GIA, N. Brearton, BLG (A. MacFarlane) re: CRA settlement, draft Data Transfer Order, draft letters to MFGI shareholders, fee taxation, Court applications; Subsequent debrief call with N. Brearton and BLG (A. MacFarlane); Email to L. Lai re: Maple Bank Germany requested audit supporting documentation.	1.30	$	990	$	1,287.00
George Bourikas	12/08/2023	Review Fourteenth Report for Interest Stops settlement details; Review Interest Stops settlement agreement; Prepare draft email to GIA re: auditor request for details on timing of Interest Stops settlement; Email to N. Brearton re: same.	1.00	$	990	$	990.00

George Bourikas	12/11/2023	Review GIA (J. Kuhne) summary of KPMG/GIA call on December 7; Review revisions to draft Data Transfer Order and email to N. Brearton re: same; Call with N. Brearton re: draft Data Transfer Order, taxation Court appearance, audit support to GIA; Email to GIA re: timing of CRA settlement agreement; Assemble documents for Maple Bank Germany audit support as requested by L. Lai.	1.20	$	990	$	1,188.00
George Bourikas	12/12/2023	Gather supporting documents for response to L. Lai Maple Bank Germany auditor request.	0.30	$	990	$	297.00
George Bourikas	12/13/2023	Prepare comprehensive analysis in respect of fee taxation in advance of appearance before Mr. Ilchenko; Call with N. Brearton re: same.	1.30	$	990	$	1,287.00
George Bourikas	12/14/2023	Case conference with Assoc Justice Ilchenko re: fee taxation protocol; Prepare in advance for same; Subsequent debrief calls with i) N. Brearton and BLG (A. MacFarlane) and ii) N. Brearton; Review endorsement of Justice Ilchenko re: fee taxation and discussion with N. Brearton on info to be assesbled; Review draft Third ICC report; Email to N. Brearton re: fee taxation and next steps; Call with M. Wong re: fee taxation tables.	2.20	$	990	$	2,178.00
George Bourikas	12/18/2023	Email to A. Hung re: banking matters; Correspondence with RBC (G. Wega) re: reinvestment of estate funds; Review BLG's (D. Michaluk) draft letter to MFGI shareholders re: Data Transfer Order; Prepare detailed markup of same; Email to N. Brearton re: comments on same.	1.50	$	990	$	1,485.00
George Bourikas	12/19/2023	Call with N. Brearton re: draft letter to MFGI shareholders on Data Transfer Order; Further revisions to same; Email to BLG re: same.	1.10	$	990	$	1,089.00
George Bourikas	12/20/2023	Review BLG correspondence re: revisions to draft letter to MFGI shareholders.	0.10	$	990	$	99.00
George Bourikas	12/21/2023	Review BLG legal invoice for fees to November 30, 2023 and coordinate payment of same.	0.20	$	990	$	198.00
Total For George Bourikas			**26.20**			**$**	**25,938.00**

Mackenzie Wong - Sr. Consultant

Mackenzie Wong	10/24/2023	Finding competitor CCAA and receivership rates for comparison to KPMG rates used on Maple.	1.25	$	495	$	618.75
Mackenzie Wong	12/14/2023	Call with G. Bourikas to discuss support required for fee taxation materials.	0.25	$	495	$	123.75
Mackenzie Wong	12/15/2023	Reviewing invoices and compiling data for fee taxation materials.	3.00	$	495	$	1,485.00
Total For Mackenzie Wong			**4.50**			**$**	**2,227.50**

Angelina Hung - Technician

Angelina Hung	10/03/2023	Attend to banking matters.	1.80	$	355	$	639.00
Angelina Hung	10/04/2023	Attend to banking matter.	0.20	$	355	$	71.00
Angelina Hung	10/05/2023	Attend to banking matters.	1.30	$	355	$	461.50
Angelina Hung	10/12/2023	Attend to banking matters. Bank reconciliation for September.	1.40	$	355	$	497.00
Angelina Hung	10/18/2023	Attend to banking matter.	0.50	$	355	$	177.50
Angelina Hung	10/19/2023	Attend to banking matter.	0.60	$	355	$	213.00
Angelina Hung	10/25/2023	Attestation for September bank reconciliation.	0.20	$	355	$	71.00
Angelina Hung	10/27/2023	Attend to banking matter.	0.70	$	355	$	248.50
Angelina Hung	10/30/2023	Attend to banking matters.	2.00	$	355	$	710.00
Angelina Hung	10/31/2023	Attend to banking matter.	0.20	$	355	$	71.00
Angelina Hung	11/01/2023	Attend to banking matter.	0.40	$	355	$	142.00
Angelina Hung	11/02/2023	Attend to banking matter.	1.30	$	355	$	461.50
Angelina Hung	11/03/2023	Attend to banking matter.	0.70	$	355	$	248.50
Angelina Hung	11/06/2023	Attend to banking matter.	0.40	$	355	$	142.00
Angelina Hung	11/07/2023	Attendd to banking matter.	0.70	$	355	$	248.50
Angelina Hung	11/09/2023	Bank reconciliation for October.	0.60	$	355	$	213.00
Angelina Hung	11/14/2023	Attend to banking matter.	0.30	$	355	$	106.50
Angelina Hung	11/15/2023	Attend to banking matter.	1.40	$	355	$	497.00
Angelina Hung	11/16/2023	Attend to banking matter.	0.10	$	355	$	35.50
Angelina Hung	11/20/2023	Attend to banking matter.	0.50	$	355	$	177.50

Angelina Hung	11/21/2023	Attend to banking matter.	0.30	$	355	$	106.50
Angelina Hung	11/27/2023	Finalize bank reconciliation and attestation for October.	0.20	$	355	$	71.00
Angelina Hung	12/04/2023	Attend to banking matter. Bank reconciliation for November.	1.50	$	355	$	532.50
Angelina Hung	12/05/2023	Attend to banking matter.	0.50	$	355	$	177.50
Angelina Hung	12/06/2023	Attend to banking matter.	0.20	$	355	$	71.00
Angelina Hung	12/11/2023	Attend to banking matter.	0.10	$	355	$	35.50
Angelina Hung	12/12/2023	Attending to banking matter.	0.20	$	355	$	71.00
Angelina Hung	12/18/2023	Attend to banking matter.	0.10	$	355	$	35.50
Angelina Hung	12/19/2023	Attestation for November bank reconciliation.	0.20	$	355	$	71.00
Total for Angelina Hung			**18.60**			**$**	**6,603.00**

Annette Chopowick - Technician

Annette Chopowick	10/04/2023	Printing cheques.	0.10	$	355	$	35.50
Annette Chopowick	10/06/2023	Respond to email from N. Brearton. Search for invoices requested by Maple Bank auditor, scan and forward to G. Bourikas.	0.50	$	355	$	177.50
Annette Chopowick	11/07/2023	Discussion with G Bourikas re transaction records and R&D accounting; finalize/print cheques.	0.30	$	355	$	106.50
Annette Chopowick	12/06/2023	Finalize and print cheques; pull together requested banking materials for G Bourikas and discuss same.	0.40	$	355	$	142.00
Total for Annette Chopowick			**1.30**			**$**	**461.50**

Grand Total	**70.70**	**0.00**	**$**	**56,435.50**

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

August 07, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002160893
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of February 1 to February 28, 2018, for theservices provided by KPMG Inc., in its role as Liquidator of Maple Bank GmbH (Toronto Branch), in accordance withthe Data Transfer Order issued on January 26, 2018.

Our Fee	$	27,170.00 CAD
	$	**27,170.00** CAD
HST		3,532.10
Amount Due	$	**30,702.10** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002160893 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 30,702.10 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary - Maple Bank (Data Costs)
For the period February 1 to 28, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	8.0	6,680.00
Corey Fotheringh	Partner	835	6.5	5,427.50
George Bourikas	Sr. Manager	650	12.5	8,125.00
Chris Walker	Sr. Manager	650	10.0	6,500.00
Zain Qureshi	Senior Consultant	350	1.3	437.50
Total			**38.3**	**27,170.00**

Maple Financial Liquidation
February 1 to February 28, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	02/14/2018	835.00	1.6	1,336.00	Review of McCarthy letter re: software; various emails with Forensic re: meeting on software; meet with C. Walker, C. Fotheringham and G. Bourikas re: software selection. Subsequent conference call with A. MacFarlane and G. Bourikas re: next steps on software selection including discussions with stakeholders. Various emails to/from KPMG and BLG to coordinate GIA and Blakes meetings.
Brearton, Nick	02/16/2018	835.00	1.4	1,169.00	Call with GIA and Stikeman re: software selection for data search. Subsequent discussion with G. Bourikas re: issues to be addressed with stakeholders on software selection; call with G. Bourikas and C. Walker re: software selection memo and issues to address. Conference call with Blakes, Deloitte and McCarthy re: software selection. Draft email to K. McElcheran re: search term role.
Brearton, Nick	02/20/2018	835.00	0.1	83.50	Finalize email to K. McElcheran and issue.
Brearton, Nick	02/21/2018	835.00	1.6	1,336.00	Discussion with K. McElcheran re: background on new role with search terms. Review of draft letter to OTPP, NB, Deloitte and the GIA (the "Stakeholders") from Forensic re: software selection and search process; discussion with G. Bourikas re: recut of same; discussion with C. Fotheringham re: recut.
Brearton, Nick	02/22/2018	835.00	1.4	1,169.00	Review of revised letter to Stakeholders re: search software; subsequent discussion with G. Bourikas re: same.
Brearton, Nick	02/23/2018	835.00	1.0	835.00	Review of revised letter to Stakeholders from C. Walker re: software selection; call with C. Walker re: software selection letter and comments on same.
Brearton, Nick	02/26/2018	835.00	0.3	250.50	Discussion with S. Dedic re: searching Database Files and call with C. Walker on same.
Brearton, Nick	02/27/2018	835.00	0.3	250.50	Revise software selection letter and circulate changes to C. Walker and C. Fotheringham.
Brearton, Nick	02/28/2018	835.00	0.3	250.50	Finalize and issue Data Search Software letter to Stakeholders including review of BLG changes and comments of C. Walker on revisions.
Total for Brearton, Nick			**8.0**	**6,680.00**	
Fotheringham, Corey	02/14/2018	835.00	1.5	1,252.50	Meeting with N. Brearton and G. Bourikas and follow up on workplan.
Fotheringham, Corey	02/16/2018	835.00	1.5	1,252.50	Various conference calls and follow up with C. Walker.
Fotheringham, Corey	02/21/2018	835.00	1.5	1,252.50	Drafting of search methodology and discussion with N. Brearton.
Fotheringham, Corey	02/23/2018	835.00	1.0	835.00	Drafting of search methodology, QA.
Fotheringham, Corey	02/26/2018	835.00	1.0	835.00	Follow up on search term document process and methodology.
Total for Fotheringham, Corey			**6.5**	**5,427.50**	
Bourikas, George	02/14/2018	650.00	4.0	2,600.00	Meet with C. Walker, C. Fotheringham, N. Brearton re: capabilities of search software, recommendation of software to use for search process, response to letter from McCarthys re: same; call with A. MacFarlane re: response to McCarthys letter.
Bourikas, George	02/16/2018	650.00	3.0	1,950.00	Call with N. Brearton, BLG, GIA re: software selection for search process; call with N. Brearton, BLG, McCarthy, Blakes re: same, call with KPMG IT (C. Walker, C. Fotheringham) re: same; update progress tracker for Data Transfer Order.
Bourikas, George	02/20/2018	650.00	0.5	325.00	Discussion re: email outlining technical aspects of search software.
Bourikas, George	02/21/2018	650.00	3.0	1,950.00	Prepare letter to Stakeholders re: selection of software used to index and search the data set; meet with N. Brearton re: same; call with C. Walker re: same.
Bourikas, George	02/22/2018	650.00	2.0	1,300.00	Prepare letter to Stakeholders re: selection of software used to index and search the data set; call with C. Walker re: same.
Total for Bourikas, George			**12.5**	**8,125.00**	

Maple Financial Liquidation
February 1 to February 28, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Walker, Chris	02/14/2018	650.00	2.5	1,625.00	Meeting with N. Brearton, G. Bourikas and C. Fotheringham re: software selection and search process; drafting response to letter delivered by McCarthy Tétrault on February 13, 2018.
Walker, Chris	02/15/2018	650.00	0.8	487.50	Internal consultation re: Data segregation workplan and associated methodology; drafting letter to Stakeholders regarding the search process to be applied to non-databse and database, including the selection of search software.
Walker, Chris	02/16/2018	650.00	2.5	1,625.00	Internal consultation with N. Brearton and G. Bourikas re: Data segregation workplan and associated methodology; drafting letter to Stakeholders regarding search process.
Walker, Chris	02/21/2018	650.00	0.5	325.00	Internal consultation with G. Bourikas re: Data segregation workplan and associated methodology; drafting letter to Stakeholders regarding search process.
Walker, Chris	02/22/2018	650.00	1.3	812.50	Internal consultation with G. Bourikas re: Data segregation workplan and associated methodology; drafting letter to Stakeholders regarding search process.
Walker, Chris	02/23/2018	650.00	1.5	975.00	Internal consultation with N. Brearton re: Data segregation workplan and associated methodology; drafting letter to Stakeholders delivered by regarding search process.
Walker, Chris	02/26/2018	650.00	0.8	487.50	Internal consultation with N. Brearton and S. Dedic re: Data segregation workplan and associated methodology; drafting letter to Stakeholders regarding search process.
Walker, Chris	02/28/2018	650.00	0.3	162.50	Internal consultation re: Data segregation workplan and associated methodology; drafting letter to Stakeholders regarding search process.
Total for Walker, Chris			**10.0**	**6,500.00**	
Qureshi, Zain	02/16/2018	350.00	0.5	175.00	Phone call with client to discuss the SunGuard databases that will be provided to KPMG.
Qureshi, Zain	02/21/2018	350.00	0.5	175.00	Research on search capabilities of servers.
Qureshi, Zain	02/26/2018	350.00	0.3	87.50	Phone call with client to discuss searches on database.
Total for Qureshi, Zain			**1.3**	**437.50**	
	Total		**38.3**	**27,170.00**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

August 07, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002161038
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of March 1 to March 31, 2018, for theservices provided by KPMG Inc., in its role as Liquidator of Maple Bank GmbH (Toronto Branch), in accordance withthe Data Transfer Order issued on January 26, 2018.

Our Fee	$	56,059.00 CAD
Disbursements		66.30
	$	**56,125.30** CAD
HST		7,296.29
Amount Due	$	**63,421.59** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002161038 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 63,421.59 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary - Maple Bank Phase 2
For the period March 1 to 31, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner	835	11.9	9,961.50
Corey Fotheringham	Partner	835	16.0	15,360.00
George Bourikas	Sr. Manager	650	15.7	9,880.00
Chris Walker	Sr. Manager	650	23.6	15,307.50
Sivan Vaisman	Sr. Manager	650	2.0	1,300.00
Sandeep Sharma	Senior Consultant	350	1.0	350.00
Zain Qureshi	Senior Consultant	350	10.0	3,500.00
Sulaiman Qureshi	Senior Consultant	350	0.3	87.50
Julian Heisz	Consultant	250	1.0	250.00
Jordan Fung	Consultant	250	0.3	62.50
Total			**81.7**	**56,059.00**

Expense Summary
For the period March 1 to 31, 2018

Type	Amount ($)
Mileage/Parking	$ 66.30
Total	**$ 66.30**

Maple Financial Liquidation
March 1 to March 31 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	03/01/2018	835.00	0.2	167.00	Reissue search software letter with attachments/copies to other parties.
Brearton, Nick	03/02/2018	835.00	0.3	250.50	Discussion with C. Walker re: Search Software reach out, personal info status; prepare to-do list on data.
Brearton, Nick	03/06/2018	835.00	0.3	250.50	Discussion with C. Fotheringham, C. Walker and G. Bourikas re: objective of calls to GIA and McCarthy/Blakes on Search Software letter.
Brearton, Nick	03/07/2018	835.00	0.2	192.00	Call with Deloitte, C. Walker and C. Fotheringham re: Deloitte's concerns as to search of database; discussion with C. Fotheringham re: next steps.
Brearton, Nick	03/08/2018	835.00	2.6	2,171.00	Discussion with A. MacFarlane re: status of personal info segregation, database search issues, GIA query on NUIX, upcoming call with Blakes and McCarthy; review of McCarthy letter dated March 8, 2018 on database info needed; conference call with MSCL, Oslers, C. Fotheringham and C. Walker re: MSCL personal information, obtaining copy of data set, McCarthy letter and how can provide requested info; discussion with A. MacFarlane re: MSCL call; discussion with C. Walker re: three issues associated with Database search; discussion with A. MacFarlane re: three issues associated with Database search; Call with A. MacFarlane and G. Bourikas re: call with GIA; discussion with G. Bourikas re: next steps; preparation of To Do list on Data.
Brearton, Nick	03/09/2018	835.00	1.0	835.00	Review of draft email for OTPP and NB from C. Walker responding to McCarhty's letter re: procedures on Database and deliverables; subsequent discussion with C. Walker re: comments on same; discussions with A. MacFarlane re: status of letter on Database/need for short email to Blakes and McCarthy from BLG.
Brearton, Nick	03/10/2018	835.00	0.2	167.00	Review A. MacFarlane's draft email to Blakes/McCarthy re: their need for more info on Database.
Brearton, Nick	03/12/2018	835.00	1.7	1,419.50	Discussion with GIA, Stikemans, BLG, C. Walker and G. Bourikas re: request to extend time for OTPP and NB to submit search terms; discussion with BLG re: next steps; various discussions with G. Bourikas re: outcome of call with GIA, drafting a consulting arrangement with Maple ex-employee; conference call with Blakes, McCarthy, BLG, C. Walker and G. Bourikas re: call with GIA on request to extend time to submit search terms; review of Stikemans email re: earlier call with GIA and Liquidator; subsequent discussion with A. MacFarlane re: same.
Brearton, Nick	03/13/2018	835.00	1.3	1,085.50	Review of revised letter drafted by Forensic to McCarthy, Blakes and Deloitte re: proposed procedures on Database; Discussion with G. Bourikas re: comments on Forensic draft email and finalizing same; review of draft consulting agreement for S. Tumkur and comments to G. Bourikas on same; review of Stikeman email on running search terms against non-Database and discussion with G. Bourikas and A. MacFarlane re: response.
Brearton, Nick	03/14/2018	835.00	0.4	334.00	Discussion with G. Bourikas re: Database Procedures letter.
Brearton, Nick	03/15/2018	835.00	1.0	835.00	Review of Blakes letter dated March 12, 2018 re: confidential and non-confidential search terms; review of Court order re: criteria for search term and consideration of whether applied to confidential search terms; discussion with A. MacFarlane re: McCarthy email as to when running non-Database search terms, responsibility of Liquidator to vet confidential search terms, getting BLG litigator (D. Smith) to review confidential search terms; filing.
Brearton, Nick	03/16/2018	835.00	0.3	250.50	Discussion with G. Bourikas re: confidential search terms and input from C. Fotheringham, status of data copy, personal info to be removed.
Brearton, Nick	03/19/2018	835.00	0.2	167.00	Review of C. Burr's email on data copy status; review of subsequent emails re: call and respond to same.
Brearton, Nick	03/20/2018	835.00	0.1	83.50	Review of C. Walker email re: status of data set etc.
Brearton, Nick	03/22/2018	835.00	0.2	167.00	Review of C. Walker's email re: status of data set and issue identified with same.
Brearton, Nick	03/26/2018	835.00	0.1	83.50	Review of A. MacFarlane's email re: D. Smith's email on confidential search terms and respond to same.
Brearton, Nick	03/27/2018	835.00	1.6	1,336.00	Discussion with G. Bourikas re: status of data set; Review of P. Hamilton's email re: Database search terms and consideration of issues associated with same; conference call with G. Bourikas and BLG (D. Smith, K. Peters, A. MacFarlane) re: Confidential Search Terms; subsequent discussion with G. Bourikas re: communication to McCarthy, Blakes and GIA; review of draft email to McCarthy/Blakes re: confidential search terms and discuss with D. Smith re: same; review of draft update email to Blakes/McCarthy's etc.
Brearton, Nick	03/28/2018	835.00	0.2	167.00	Discuss with C. Fotheringham re: confidential search terms; subsequent discussion with G. Bourikas re: info to C. Fotheringham on search terms.
Total for Brearton, Nick			**11.9**	**9,961.50**	

Maple Financial Liquidation
March 1 to March 31 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Fotheringham, Corey	03/06/2018	835.00	1.5	1,440.00	Conference call with Deloitte/KPMG on search parameters and follow up with Maple Bank; internal consultation with N. Brearton, G. Bourikas, and C. Walker re: Data segregation workflow.
Fotheringham, Corey	03/07/2018	835.00	1.0	960.00	Conference call with Deloitte/KPMG on search parameters and follow up with N. Brearton.
Fotheringham, Corey	03/08/2018	835.00	2.0	1,920.00	Conference call with KPMG, BLG, Blakes and McCarthy's re: Database files (i.e., SQL and Oracle) included within the SunGuard data; Quality assurance and drafting correspondence on the same.
Fotheringham, Corey	03/12/2018	835.00	3.5	3,360.00	Various calls with Liquidator and follow up on search terms.
Fotheringham, Corey	03/15/2018	835.00	1.0	960.00	Internal consultation with C.Walker and J. Heisz and follow up and planning of processing data received for applicable search terms.
Fotheringham, Corey	03/20/2018	835.00	2.5	2,400.00	Internal consultation with C. Walker and Z. Qureshi and follow up and planning of processing data received for applicable search terms.
Fotheringham, Corey	03/21/2018	835.00	3.0	2,880.00	Internal consultation with C. Walker and Z. Qureshi and follow up and planning of processing data received for applicable search terms.
Fotheringham, Corey	03/22/2018	835.00	1.5	1,440.00	Internal consultation with C. Walker and Z. Qureshi and follow up and planning of processing data received for applicable search terms.
Total for Fotheringham, Corey			**16.0**	**15,360.00**	
Bourikas, George	03/05/2018	650.00	0.5	325.00	Call with C. Walker re: MSCL and MBTOR personal information segregation, correspondence with Blakes and McCarthys IT experts
Bourikas, George	03/06/2018	650.00	1.5	975.00	Call with N. Brearton, C. Walker, C. Fotheringham re: communication with Blakes and McCarthy's with respect to search terms; review and update Data Transfer Checklist.
Bourikas, George	03/08/2018	650.00	0.5	325.00	Call with C. Walker, C. Fotheringham re: search terms. Call with A. MacFarlane and N. Brearton re: call with GIA; discussion with N. Brearton re: next steps; preparation of To Do list.
Bourikas, George	03/12/2018	650.00	5.0	3,250.00	Prepare draft engagement letter for S. Tumkur with respect to engagement as a contractor to the Liquidator; prepare draft confidentiality agreement re: S. Tumkur engagement; call with N. Brearton, GIA, Stikemans, BLG re: search terms; call with A. MacFarlane re: same; call with C. Fotheringham re: same; call with S. Tumkur re: contractor arrangements; review of P. Hamilton email re: delivery of search terms; review of draft letter prepared by C. Walker re: database file investigation; Call with Blakes, McCarthy, BLG and KPMG re: outcome of call with GIA.
Bourikas, George	03/13/2018	650.00	3.5	2,275.00	Review of McCarthy's, Blakes letter re: search terms; review of confidential search terms provided by McCarthy's, Blakes; discussion with N. Brearton re: draft Forensic letter on Database procedures; prepare detailed email outlining additional procedures to be performed over Database Files; call with C. Walker re: same; revise engagement letter for S. Tumkur re: engagement to assist KPMG with review of databases; review engagement letter with S. Tumkur.
Bourikas, George	03/14/2018	650.00	3.0	1,950.00	Prepare detailed email outlining additional procedures to be performed over Database Files; call with C. Walker re: same; detailed review non-confidential search terms provided by Blakes; discussion with N. Brearton re: Database Procedures Letter.
Bourikas, George	03/16/2018	650.00	1.0	650.00	Meet with N. Brearton to discuss next steps re: application of search terms to identify privileged documents; prepare detailed workflow email to Forensic re: same.
Bourikas, George	03/27/2018	650.00	0.7	455.00	Call with BLG and N. Brearton re: confidential search terms, Subsequent discussion with N. Brearton on next steps
Total for Bourikas, George			**15.7**	**9,880.00**	

Maple Financial Liquidation
March 1 to March 31 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Walker, Chris	03/02/2018	650.00	0.5	325.00	Internal consultation with N. Brearton re: Data segregation workflow and software selection process.
Walker, Chris	03/05/2018	650.00	0.5	325.00	Internal consultation with G. Bourikas re: Data segregation workflow.
Walker, Chris	03/06/2018	650.00	0.5	325.00	Internal consultation with C. Fotheringham, N. Brearton, and G. Bourikas re Data segregation workflow.
Walker, Chris	03/07/2018	650.00	1.0	650.00	Conference call with Deloitte/KPMG on search parameters and follow up with N. Brearton.
Walker, Chris	03/08/2018	650.00	2.5	1,625.00	Conference call with K. Campbell (MSCL) re: Segregation of personal data from MSCL data; conference call with KPMG, BLG, Blakes and McCarthy's re: Database files (i.e., SQL and Oracle) included within the SunGuard data; drafting correspondence on same.
Walker, Chris	03/09/2018	650.00	1.8	1,137.50	Drafting correspondence re: Analysis of database files contained in SunGuard data; internal consultation with N. Brearton re: Data segregation workflow associated with database files.
Walker, Chris	03/12/2018	650.00	3.0	1,950.00	Conference call with GIA, Stikemans, BLG and KPMG re: Data segregation and search process; conference call with Blakes, McCarthy's, BLG and KPMG re: Data segregation and search process; internal consultation with C. Fortheringham re: Data segregation and search process; drafting correspondence re: Analysis of database files contained in SunGuard data; consultation with S. Tumkur re: assisting with data segregation and analysis.
Walker, Chris	03/13/2018	650.00	1.3	812.50	Drafting correspondence re: Analysis of database files contained in SunGuard data; internal consultation re: SQL & Oracle database workflow with G. Bourikas.
Walker, Chris	03/14/2018	650.00	1.3	812.50	Internal consultation with G. Bourikas re: correspondence relating to analysis of database files contained in SunGuard data; communication with K. Campbell (Maple Bank) re: SunGuard data transfer.
Walker, Chris	03/15/2018	650.00	0.5	325.00	Internal consultation with C. Fotheringham, J. Heisz re: Analysis of search terms submitted by OTPP and National Bank.
Walker, Chris	03/16/2018	650.00	0.5	325.00	Internal consultation with Z. Qureshi re: verification and forensic imaging of SunGuard data.
Walker, Chris	03/19/2018	650.00	0.3	195.00	Internal consultation with Z. Qureshi re: verification and forensic imaging of SunGuard data.
Walker, Chris	03/20/2018	650.00	1.5	975.00	Internal consultation with C. Fotheringham re: Analysis of SunGuard database files; internal consultation and project management re: Analysis of SunGuard database files; communication with K. Campbell (MSCL) re: SunGuard database files.
Walker, Chris	03/21/2018	650.00	2.5	1,625.00	Internal consultation with C. Fotheringham re: Analysis of SunGuard database files; internal consultation with Z. Qureshi; and project management re: Analysis of SunGuard database files; communication with K. Campbell (MSCL) re: SunGuard database files.
Walker, Chris	03/22/2018	650.00	0.5	325.00	Internal consultation with C. Fotheringham and Z. Qureshi and project management re: Analysis of SunGuard database files.
Walker, Chris	03/23/2018	650.00	1.8	1,137.50	Internal consultation with Z. Qureshi and project management re: Analysis of SunGuard database files; communication with K. Campbell (MSCL) re: SunGuard database files.
Walker, Chris	03/26/2018	650.00	1.8	1,137.50	Internal consultation with Z. Qureshi and project management re: Analysis of SunGuard database files; communication with K. Campbell (MSCL) re: SunGuard database files.
Walker, Chris	03/27/2018	650.00	0.5	325.00	Internal consultation with Z. Qureshi and project management re: Analysis of SunGuard database files.
Walker, Chris	03/28/2018	650.00	1.5	975.00	Internal consultation with Z. Qureshi and project management re: Analysis of SunGuard database files; communication with K. Campbell (MSCL) re: SunGuard database files.
Total for Walker, Chris			**23.6**	**15,307.50**	

Maple Financial Liquidation
March 1 to March 31 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Vaisman, Sivan	03/19/2018	650.00	1.5	975.00	Assisting/ managing of the process for data processing of SunGuard files following consultation with C. Walker.
Vaisman, Sivan	03/23/2018	650.00	0.5	325.00	Assisting/ managing of the process for data processing of SunGuard files following consultation with C. Walker.
Total for Vaisman, Sivan			**2.0**	**1,300.00**	
Sharma, Sandeep	03/20/2018	350.00	1.0	350.00	Engagement management for data processing of SunGuard files following consultation with C. Walker .
Total for Sharma, Sandeep			**1.0**	**350.00**	
Qureshi, Zain	03/16/2018	350.00	3.0	1,050.00	Prepare system for data collection; travel to client's site for verification and collection of hard drive; Internal consultation with C. Walker Re: verification and forensic imaging of SunGuard data.
Qureshi, Zain	03/19/2018	350.00	0.3	87.50	Team meeting to discuss segregation of data.
Qureshi, Zain	03/20/2018	350.00	2.0	700.00	Consultation with C. Fotheringham and C. Walker to discuss segregation of data; review of drive to find data that should be segregated.
Qureshi, Zain	03/21/2018	350.00	0.8	262.50	Consultation with C. Fotheringham and C. Walker to discuss segregation of data; Review of data that needs to be segregated; internal discussion re: segregation of data.
Qureshi, Zain	03/22/2018	350.00	1.0	350.00	Consultation with C. Fotheringham and C. Walker to discuss segregation of data; Monitoring progress of data export and related analysis.
Qureshi, Zain	03/23/2018	350.00	3.0	1,050.00	Consultation with C. Walker to discuss segregation of data; Phone call with K. Campbell to discuss the segregation of data from database; segregation processes of data.
Total for Qureshi, Zain			**10.0**	**3,500.00**	
Qureshi, Sulaiman	03/16/2018	350.00	0.3	87.50	Assisted with imaging of hard drive.
Total for Qureshi, Sulaiman			**0.3**	**87.50**	
Heisz, Julian	03/15/2018	250.00	1.0	250.00	Internal consultation with C. Fotheringham and C. Walker re: Analysis of non-database search terms provided by Blakes and McCarthys.
Total for Heisz, Julian			**1.0**	**250.00**	
Fung, Jordan	03/16/2018	250.00	0.3	62.50	Using tableau to image hard drive.
Total for Fung, Jordan			**0.3**	**62.50**	
	Total		**81.7**	**56,059.0**	

WIP Additional Expense Details 2000496507 - Maple Financial Court Liquidation

Currency of Report run is CAD

Current Phase #	Phase Desc	Expense Source	Emp Rank	Employee #	Employee Name	Document Date(Incur Date)	Posting Date	Expense Type
000020	Application of Search Terms	Emp. Out-of-Pocket	Supervising Senior	52169	Qureshi, Zain	03/16/2018	04/11/2018	Miles/Km Flat Rate
000020	Application of Search Terms	Emp. Out-of-Pocket	Supervising Senior	52169	Qureshi, Zain	03/16/2018	04/11/2018	Miles/Km Flat Rate
000020	Application of Search Terms	Emp. Out-of-Pocket	Supervising Senior	52169	Qureshi, Zain	03/16/2018	04/11/2018	Miles/Km Flat Rate
000020	Application of Search Terms	Emp. Out-of-Pocket	Supervising Senior	52169	Qureshi, Zain	03/16/2018	04/11/2018	Parking

Expense Location	Expense Desc		Expense Comments	COPA Doc #	Expense Business Purpose	Total Expenses
				1017499805		2.34
				1017499806		18.29
				1017499807		17.35
Mississauga, Ontario	IMPARK00090149A	TORONTO		1017499804	Picked up hard drive from client.	28.32
					Total	**66.30**

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

October 25, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002257257
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of April 1 to April 30, 2018, for the services provided by KPMG Inc., in its role as Liquidator of Maple Bank GmbH (Toronto Branch), in accordance with the Data Transfer Order issued on January 26, 2018.

Our Fee	$	108,578.50 CAD
Disbursements		66.30
	$	**108,644.80** CAD
HST		14,123.82
Amount Due	$	**122,768.62** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002257257 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 122,768.62 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary - Maple Bank Phase 2
For the period April 1 to 30, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner - Restructuring	835	9.60	8,016.00
Corey Fotheringham	Partner - Forensics	835	13.00	10,855.00
George Bourikas	Sr. Manager - Restructuring	650	23.05	14,982.50
Chris Walker	Sr. Manager - Forensics	650	25.25	16,412.50
Jianli Ren	Sr. Manager - Forensics	650	7.50	4,875.00
Andrea Holmes	Manager - Lighthouse	500	4.50	2,250.00
Alison Brown	Manager - Lighthouse	500	29.50	14,750.00
Sven Dedic	Manager - Restructuring	500	2.00	1,000.00
Zain Qureshi	Senior Consultant - Lighthouse	350	11.00	3,850.00
Shuai Wang	Senior Consultant - Lighthouse	350	71.25	24,937.50
Sandeep Sharma	Senior Consultant - Lighthouse	350	1.50	525.00
Julian Heisz	Consultant - Lighthouse	250	24.50	6,125.00
Total			**222.65**	**108,578.50**

Expense Summary
For the period April 1 to 30, 2018

Type	Amount ($)
Transportation/Parking	$ 66.30
Total	**$ 66.30**

Maple Financial Liquidation
April 1 to April 30, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	04/03/2018	835.00	1.20	1,002.00	Review of email from C. Walker in regards to the status of data manipulation; conference call with BLG, Blakes & McCarthy re: confidential search terms; subsequent discussion with BLG re: next steps.
Brearton, Nick	04/05/2018	835.00	0.70	584.50	Discussion with C. Walker re: status of data set analysis.
Brearton, Nick	04/09/2018	835.00	0.20	167.00	Discussion with G. Bourikas re: update on progress of data terms.
Brearton, Nick	04/12/2018	835.00	1.10	918.50	Review of email from Blakes re: updated confidential search terms, including comparison to prior list; review of draft email to Blakes and McCarthy regarding search term clarifications, including review of clarifications required; discussion with A. MacFarlane re: confidential search terms update, data search update.
Brearton, Nick	04/13/2018	835.00	0.80	668.00	Discussion with BLG and G. Bourikas re: Confidential Search Terms, basis of calculating Initial Hit Report and emails to Blakes/McCarthy and GIA/Deloitte; discussion with G. Bourikas re: follow up with Forensic.
Brearton, Nick	04/15/2018	835.00	0.80	668.00	Review and revise BLG's draft letters to i) N. Brearton and OTPP ii) GIA.
Brearton, Nick	04/16/2018	835.00	0.40	334.00	Conference call with BLG and G. Bourikas re: comments of draft emails to GIA and Blakes/McCarthy on confidential search terms.
Brearton, Nick	04/17/2018	835.00	0.20	167.00	Review outstanding revisions to draft emails to GIA and Blakes/McCarthy re: confidential search terms.
Brearton, Nick	04/18/2018	835.00	0.50	417.50	Coordinate issuance of email to GIA re: confidential search terms; various discussions with G. Bourikas re: status of data transfer work.
Brearton, Nick	04/19/2018	835.00	1.70	1,419.50	Review of email from C. Walker re: Initial Hits Report on Non Database Files; review of email from C. Walker re: status of work stream; discussion with G. Bourikas re: "deliverables" associated with Database Investigation and Non Database; meet with Forensic team and G. Bourikas to discuss "deliverables".
Brearton, Nick	04/20/2018	835.00	0.30	250.50	Review of C. Walker's email re: Non Data base report etc. for disclosure to GIA et al. and discussion re: same.
Brearton, Nick	04/23/2018	835.00	0.90	751.50	Review of draft email to GIA et al re: Initial Hits Report on the Non-Database; subsequent discussion with G. Bourikas re: comments on same; review of Blake's response on Non-Database Search Team errors.
Brearton, Nick	04/25/2018	835.00	0.80	668.00	Discussion with G. Bourikas re: info to provide on Confidential Search Terms and Impact on 11 Impaired Search Terms; review of draft letter to GIA et al re: 11 Impaired Search Terms and Hits Report for same; review of draft letter to GIA et al re: Confidential Search Term Results and Discussion with G. Bourikas on same.
Total for Brearton, Nick			**9.60**	**8,016.00**	
Fotheringham, Corey	04/04/2018	835.00	2.00	1,670.00	Review of data preparation and application of search terms to Database and Non-Database files.
Fotheringham, Corey	04/09/2018	835.00	1.00	835.00	Review and follow up on application of search terms to Non-Database files.
Fotheringham, Corey	04/12/2018	835.00	2.00	1,670.00	Review and follow up on application of search terms to Non-Database files.
Fotheringham, Corey	04/16/2018	835.00	1.50	1,252.50	Internal consultation with C. Walker re: analysis of SunGuard Non-Database files; application of search terms to Non-Database files.
Fotheringham, Corey	04/19/2018	835.00	2.50	2,087.50	Meeting with N. Brearton, C. Walker and G. Bourikas re: initial hits report for Non-Database Files; follow up work on application of search terms and associated reports.
Fotheringham, Corey	04/23/2018	835.00	1.50	1,252.50	Review of application of search terms and associated reports.
Fotheringham, Corey	04/25/2018	835.00	2.50	2,087.50	Review of application of search terms and associated reports.
Total for Fotheringham, Corey			**13.00**	**10,855.00**	
Bourikas, George	04/09/2018	650.00	0.20	130.00	Discussion with N. Brearton re: progress on data terms.
Bourikas, George	04/10/2018	650.00	0.50	325.00	Call with C. Walker re: status of Database Files restoration and investigative work, Non-Database Files unsearchable documents, issues with syntax of the Search Terms; email to N. Brearton re: same.
Bourikas, George	04/13/2018	650.00	0.75	487.50	Call with BLG and N. Brearton re: revised confidential search terms submitted by Blakes and McCarthy's.
Bourikas, George	04/16/2018	650.00	0.40	260.00	Conference call with BLG and G. Bourikas re: comments of draft emails to GIA and Blakes/McCarthy on confidential search terms; discussion with N. Brearton in regards to following up with Forensic.
Bourikas, George	04/18/2018	650.00	0.20	130.00	Discussion with N. Brearton re: status of data transfer work.
Bourikas, George	04/19/2018	650.00	4.50	2,925.00	Meet with KPMG IT and KPMG Data teams re: database restoration; call with C. Walker, A. Holmes re: selecting sample of databases for profiling for Blakes and McCarthy's; meet with N. Brearton, C. Fotheringham, C. Walker re: initial hits report for Non-Database Files; prepare email to various parties re: update on data processes and documents to be circulated.
Bourikas, George	04/23/2018	650.00	6.50	4,225.00	Prepare letter to Blakes, McCarthy's, GIA re: application of the Search Terms to the Non-Database Files; review all deliverable reports and appendices to letter; discussions with KPMG IT re: same; discussions with N. Brearton re: same; discussions with counsel re: same.
Bourikas, George	04/25/2018	650.00	7.50	4,875.00	Prepare letters to Blakes, McCarthy's, GIA re: application of the Additional MFGI Privileged Search Terms to the Non-Database Files, and re: application of the Revised Search Terms to the Non-Database Files; review all deliverable reports and appendices to letters; discussions with KPMG IT, J. Rien re: same; discussions with N. Brearton re: same; discussions with counsel re: same.
Bourikas, George	04/27/2018	650.00	2.50	1,625.00	Call with BLG re: results of application of the confidential search terms to the Non-Database Files, revise and finalize reporting letter and appendices re: same.
Total for Bourikas, George			**23.05**	**14,982.50**	

Maple Financial Liquidation
April 1 to April 30, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Walker, Chris	04/02/2018	650.00	1.50	975.00	Internal consultation with A. Holmes re: analysis of SunGuard database files; internal consultation with Z. Qureshi and J. Heisz re: analysis of SunGuard Non-Database files.
Walker, Chris	04/03/2018	650.00	0.75	487.50	Internal consultation with A. Holmes re: analysis of SunGuard database files; internal consultation with A. Brown and Z. Qureshi re: analysis of SunGuard Non-Database files.
Walker, Chris	04/04/2018	650.00	2.00	1,300.00	Internal consultation with A. Holmes re: analysis of SunGuard database files; internal consultation with C. Fotheringham, A. Brown, Z. Qureshi and J. Heisz re: analysis of SunGuard Non-Database files; preparation and analysis of search terms re: segregation of privileged information from SunGuard data.
Walker, Chris	04/05/2018	650.00	2.00	1,300.00	Internal consultation with Z. Qureshi re: analysis of SunGuard Non-Database files; internal consultation with N. Brearton re: status of data set analysis; preparation and analysis of search terms re: segregation of privileged information from SunGuard data; conference call with K. Campbell (Maple Bank) re: SunGuard data segregation workflow.
Walker, Chris	04/09/2018	650.00	0.75	487.50	Internal consultation with A. Brown and Z. Qureshi re: analysis of SunGuard Non-Database files; preparation and analysis of search terms re: segregation of privileged information from SunGuard data.
Walker, Chris	04/10/2018	650.00	1.00	650.00	Conference call with G. Bourikas re: status of Database Files restoration and investigative work, Non-Database Files unsearchable documents, issues with syntax of the Search Terms; internal consultation with A. Brown and Z. Qureshi re: analysis of SunGuard Non-Database files; preparation and analysis of search terms re: segregation of privileged information from SunGuard data;
Walker, Chris	04/11/2018	650.00	1.50	975.00	Internal consultation with A. Brown and Z. Qureshi re: analysis of SunGuard Non-Database files; identification of problematic search terms proposed by Blakes and McCarthys and generation of suggested search strings.
Walker, Chris	04/12/2018	650.00	1.00	650.00	Internal consultation with A. Brown and Z. Qureshi re: analysis of SunGuard Non-Database files; further revisions to problematic search terms proposed by Blakes and McCarthys and generation of suggested search strings; communication with G. Bourikas re: Revisions to problematic search terms proposed by Blakes and McCarthys.
Walker, Chris	04/13/2018	650.00	0.50	325.00	Internal consultation with A. Brown and Z. Qureshi re: analysis of SunGuard Non-Database files; review of finalized revisions to problematic search terms proposed by Blakes and McCarthys.
Walker, Chris	04/16/2018	650.00	1.25	812.50	Internal consultation with C. Fotheringham, A. Brown and Z. Qureshi re: analysis of SunGuard Non-Database files; analysis of search terms re: segregation of privileged information from SunGuard data. Communication with K. Campbell (Maple Bank) re Segregation of personal information from SunGuard dataset; communication with N. Brearton, G. Bourikas and C. Fotheringham re: status of search term application to Non-Database Files and analysis of sample SunGuard Database files.
Walker, Chris	04/17/2018	650.00	1.50	975.00	Internal consultation with A. Brown and J. Heisz re: analysis of SunGuard Non-Database files; analysis of search terms re: segregation of privileged information from SunGuard data; communication with K. Campbell and S. Takkar re: data segregation and analysis.
Walker, Chris	04/18/2018	650.00	1.50	975.00	Internal consultation with A. Brown and Z. Qureshi re: analysis of SunGuard Non-Database files; internal consultation with A. Holmes re Scope of database analysis requested by Blakes and McCarthys; analysis of search terms re: segregation of privileged information from SunGuard data; communication of project status to N. Brearton and G. Bourikas; communication with N. Brearton and G. Bourikas re Finalized search term report for Blakes and McCarthys.
Walker, Chris	04/19/2018	650.00	3.75	2,437.50	Internal consultation with A. Holmes re: analysis of SunGuard database files (SQL and Oracle Databases); conference call with S. Takkar (Consultant - Former Maple Bank employee) re: SunGuard database file analysis; internal consultation with N. Brearton and G. Bourikas re: review of materials to be delivered to Maple Bank and OTPP on Friday April 20, 2018; internal consultation with A. Brown and Z. Qureshi re: analysis of SunGuard files; communication of project status to N. Brearton and G. Bourikas.
Walker, Chris	04/20/2018	650.00	3.00	1,950.00	Meeting with S. Takkar re: SunGuard database file analysis; internal consultation with N. Brearton and G. Bourikas re: review of materials to be delivered to Maple Bank and OTPP on Friday April 20, 2018;internal consultation with A. Brown and Z. Qureshi re Analysis of SunGuard files; communication of project status to N. Brearton and G. Bourikas.
Walker, Chris	04/23/2018	650.00	1.50	975.00	Internal consultation with G. Bourikas re: materials to be delivered to Maple Bank and OTPP; internal consultation with A. Brown and J. Heisz re: analysis of SunGuard files and application of search terms; review of draft memorandum prepared by S. Takkar re Analysis of SunGuard Database Files; review of revisions to search terms provided by Blakes and McCarthys; internal consultation with A. Holmes re: Workflow associated with segregation of Non-Database Files.
Walker, Chris	04/24/2018	650.00	0.75	487.50	Internal consultation with A. Brown and J. Heisz re: analysis of SunGuard files and application of search terms.
Walker, Chris	04/25/2018	650.00	0.50	325.00	Internal consultation with A. Brown, J. Ren re: analysis of SunGuard files and application of search terms.
Walker, Chris	04/27/2018	650.00	0.50	325.00	Internal consultation A. Holmes re: analysis of SunGuard files and analytics to be performed on search terms; review of correspondence from GIA re Feedback on preliminary search term report.
Total for Walker, Chris			**25.25**	**16,412.50**	
Ren, Jianli	04/25/2018	650.00	7.50	4,875.00	Discussion with G. Bourikas, C. Walker re: next steps; Deep dive session with S.Wang and S. Takkar on the databases and tables structure and statistics of the SunGuard files.
Total for Ren. Jianli			**7.50**	**4,875.00**	
Holmes, Andrea	04/02/2018	500.00	0.50	250.00	Internal consultation with C. Walker re: analysis of SunGuard database files (SQL and Oracle Databases) including scope requirements for work to be performed on SQL and Oracle databases.
Holmes, Andrea	04/03/2018	500.00	3.00	1,500.00	Internal consultation with C. Walker re: analysis of SunGuard database files (SQL and Oracle Databases); drafting proposed approach on scope requirements for Data Analytics work; performing RIAD (Risk, Issues, Action, Decisions) for SQL And Oracle database work.
Holmes, Andrea	04/04/2018	500.00	0.50	250.00	Internal consultation with C. Walker re: results of analysis of Sunguard database files and go forward plan on risks with proposed approach.
Holmes, Andrea	04/19/2018	500.00	0.50	250.00	Internal consultation with A. Holmes re: approach for documentation of report resulting from analysis of SQL and Oracle database files.
Total for Holmes, Andrea			**4.50**	**2,250.00**	

Maple Financial Liquidation
April 1 to April 30, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brown, Alison	04/03/2018	500.00	0.50	250.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files.
Brown, Alison	04/04/2018	500.00	2.50	1,250.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files; follow-up with J. Heisz re: search term application to identify privilege content.
Brown, Alison	04/05/2018	500.00	0.50	250.00	Conference call with K. Campbell (Maple Bank) re: SunGuard data segregation workflow.
Brown, Alison	04/06/2018	500.00	0.50	250.00	Discussion with J. Heisz re: application of search terms to identify privileged content.
Brown, Alison	04/09/2018	500.00	0.50	250.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files.
Brown, Alison	04/10/2018	500.00	1.50	750.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files; internal consultation with J. Heisz re: search term application to Non-Database SunGuard data; review of search term workflow, search terms and associated reports re: Privilege Search Terms.
Brown, Alison	04/11/2018	500.00	1.50	750.00	Internal consultation with C. Walker and Z. Qureshi re: Status of SunGuard Database Files analysis completed by KPMG Data Analytic Team; internal consultation with J. Heisz re: search term application to Non-Database SunGuard data; review of search term workflow, search terms and associated reports re: Privilege Search Terms.
Brown, Alison	04/12/2018	500.00	1.50	750.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files; internal consultation with J. Heisz re: search term application to Non-Database SunGuard data; review of search term workflow, search terms and associated reports re: Privilege Search Terms.
Brown, Alison	04/13/2018	500.00	1.50	750.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files; follow-up with Z. Qureshi re Analysis of SunGuard Database Files to be completed by KPMG Data Analytic Team; internal consultation with J. Heisz re: Revisions to search terms to be applied to Non-Database SunGuard data; review of search term workflow, search terms and associated reports re: Privilege Search Terms.
Brown, Alison	04/16/2018	500.00	1.50	750.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files; internal consultation with J. Heisz re: search term application to Non-Database SunGuard data; review of search term workflow, search terms and associated reports re: Privilege Search Terms.
Brown, Alison	04/17/2018	500.00	3.50	1,750.00	Internal consultation with C. Walker re: analysis of SunGuard Non-Database files; review and quality control of Search term reports prior to sending.
Brown, Alison	04/18/2018	500.00	2.50	1,250.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files; analysis of non-searchble file reports and identification of encrypted and corrupt files within Non-Database Files; preparation of finalized search term report for Blakes and McCarthys;
Brown, Alison	04/19/2018	500.00	5.50	2,750.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files; Review of revised Confidential Search terms provided by Blakes and McCarthys;
Brown, Alison	04/20/2018	500.00	3.00	1,500.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files; Review and quality control re Search term reports;
Brown, Alison	04/23/2018	500.00	1.00	500.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files; Review and quality control re Revised search terms provided by Blakes and McCarthys; review of reports re Database Files contained within SunGuard dataset containing personal information.
Brown, Alison	04/24/2018	500.00	1.50	750.00	Internal consultation with C. Walker and Z. Qureshi re: analysis of SunGuard Non-Database files; Review and quality control re Search term reports.
Brown, Alison	04/25/2018	500.00	0.50	250.00	Internal consultation with C. Walker re Analysis of SunGuard Non-Database files; Review and quality control re Search term reports; communication with G. Bourikas, J. Ren re: Search term reports to be provided to Blakes and McCarthys.
Total for Brown, Alison			**29.50**	**14,750.00**	
Dedic, Sven	04/10/2018	500.00	0.50	250.00	Review of email on status of database files and search terms conducted including GIA response.
Dedic, Sven	04/12/2018	500.00	0.50	250.00	Reading the summary of problematic search terms to be applied to non-database files prepared by KPMG.
Dedic, Sven	04/19/2018	500.00	0.50	250.00	Reading the summary of problematic search terms to be applied to non-database files prepared by KPMG.
Dedic, Sven	04/26/2018	500.00	0.50	250.00	Reading the summary of problematic search terms to be applied to non-database files prepared by KPMG.
Total for Dedic, Sven			**2.00**	**1,000.00**	
Qureshi, Zain	04/02/2018	350.00	0.50	175.00	Internal consultation with C. Walker re: analysis of SunGuard Non-Database files.
Qureshi, Zain	04/03/2018	350.00	0.50	175.00	internal consultation with A. Brown and C. Walker re: Analysis of SunGuard Non-Database files.
Qureshi, Zain	04/04/2018	350.00	0.75	262.50	Internal consultation with A. Brown and C. Walker re: Analysis of SunGuard Non-Database files; generation of file type exclusion report.
Qureshi, Zain	04/05/2018	350.00	0.75	262.50	Internal consultation with C. Walker re: analysis of SunGuard Non-Database files; quality control of file type exclusion reporting re: SunGuard Non-Database files;
Qureshi, Zain	04/09/2018	350.00	0.50	175.00	Internal consultation with A. Brown and C. Walker re: analysis of SunGuard Non-Database files.
Qureshi, Zain	04/10/2018	350.00	0.75	262.50	Internal consultation with A. Holmes re: analysis of Oracle Database Files within SunGuard dataset.
Qureshi, Zain	04/11/2018	350.00	0.25	87.50	Internal consultation with A. Brown, C. Walker and A. Holmes re: status of SunGuard Database Files analysis completed by KPMG Data Analytic Team.
Qureshi, Zain	04/13/2018	350.00	1.00	350.00	Internal consultation with A. Brown and C. Walker re: Analysis of SunGuard Non-Database files; generation of file type exclusion report; communication with S. Wang re: status update regarding analysis of SunGuard Database Files.
Qureshi, Zain	04/16/2018	350.00	0.25	87.50	Internal consultation with A. Brown and C. Walker re: snalysis of SunGuard Non-Database files.
Qureshi, Zain	04/18/2018	350.00	0.75	262.50	Internal consultation with A. Brown and C. Walker re: analysis of SunGuard Non-Database files; generation of report re: segregated files containing personal information within Non-Database SunGuard data; re: restoration of archived Database Files within SunGuard dataset; communication with A. Holmes re: Scope of Oracle database files to be analyzed.
Qureshi, Zain	04/19/2018	350.00	0.50	175.00	Internal consultation with A. Brown and C. Walker re: analysis of SunGuard Non-Database files.
Qureshi, Zain	04/20/2018	350.00	2.00	700.00	Internal consultation with A. Brown and C. Walker re: analysis of SunGuard Non-Database files; generation of reports re: segregation of personal data from Database Files.

Maple Financial Liquidation
April 1 to April 30, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Qureshi, Zain	04/23/2018	350.00	2.00	700.00	Internal consultation with A. Brown and C. Walker re: analysis of SunGuard Non-Database files; generation of report re: segregation of personal information from Database Files within SunGuard dataset.
Qureshi, Zain	04/24/2018	350.00	1.00	350.00	Internal consultation with A. Brown and C. Walker re re Analysis of SunGuard Non-Database files; consultation with A. Holmes re: Oracle database environment for Database File restoration.
Total for Qureshi, Zain			**11.00**	**3,850.00**	
Wang, Shuai	04/02/2018	350.00	4.00	1,400.00	Hard drive exploration and related correspondence; SQL server set up and loading of data.
Wang, Shuai	04/04/2018	350.00	0.25	87.50	Discussion with K. Campbell to discuss plan on hard drives and search terms.
Wang, Shuai	04/05/2018	350.00	0.50	175.00	Subsequent discussion with K. Campbell to discuss plan on hard drives and search terms.
Wang, Shuai	04/06/2018	350.00	0.50	175.00	Discussion with K. Campbell to discuss plan on hard drives and search terms.
Wang, Shuai	04/09/2018	350.00	2.00	700.00	Hardware and software configuration, windows server installation.
Wang, Shuai	04/10/2018	350.00	5.00	1,750.00	Performing server system update, disk partition and encryption, data back file transfer, and SQL environment setup.
Wang, Shuai	04/11/2018	350.00	7.00	2,450.00	Perform table and column data analytics for three databases.
Wang, Shuai	04/12/2018	350.00	1.00	350.00	Performing Dynamic Data Masking research.
Wang, Shuai	04/13/2018	350.00	3.00	1,050.00	Research on methods and tools for scalable database restoring methods and applying those methods to data samples; discussion with Z. Qureshi re: status update.
Wang, Shuai	04/18/2018	350.00	2.50	875.00	Create 4 SQL Server instances and restore 87 databases of Maple Bank.
Wang, Shuai	04/16/2018	350.00	7.50	2,625.00	Create 4 SQL Server instances and restore 87 databases of Maple Bank.
Wang, Shuai	04/17/2018	350.00	7.50	2,625.00	Create 4 SQL Server instances and restore 87 databases of Maple Bank.
Wang, Shuai	04/19/2018	350.00	3.00	1,050.00	Revise report on database search and analytics, perform Oracle license quote.
Wang, Shuai	04/20/2018	350.00	2.00	700.00	Discussion with K. Campbell and S. Takkar around Maple Bank database structure and the databases (7) in scope and out of scope for work performed.
Wang, Shuai	04/23/2018	350.00	2.00	700.00	Run S. Takkar scripts provided and organize the results.
Wang, Shuai	04/24/2018	350.00	2.00	700.00	Run S. Takkar scripts provided and organize the results.
Wang, Shuai	04/25/2018	350.00	2.00	700.00	Run S. Takkar scripts provided and organize the results.
Wang, Shuai	04/26/2018	350.00	5.00	1,750.00	Work with S. Takkar to identify system tables in 7 sample databases; perform touch point analysis on databases.
Wang, Shuai	04/27/2018	350.00	7.00	2,450.00	Draft and send out summary of work performed; work on database search term scripts.
Wang, Shuai	04/30/2018	350.00	7.50	2,625.00	Run SQL scripts to get profiles of the 7 sample databases; summarize results and organize/draft reports on same.
Total for Wang, Shuai			**71.25**	**24,937.50**	

Maple Financial Liquidation
April 1 to April 30, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Sharma, Sandeep	04/05/2018	350.00	1.00	350.00	Participate in internal plus client meetings to discuss scope, and understand specific requirements from database contents' as well as customer's personal data perspective.
Sharma, Sandeep	04/06/2018	350.00	0.50	175.00	Carry out exercise on database's license quote.
Total for Sharma, Sandeep			**1.50**	**525.00**	
Heisz, Julian	04/02/2018	250.00	1.00	250.00	Internal consultation with C. Walker re: analysis of SunGuard Non-Database files; processing of Non-Database SunGuard data within Nuix.
Heisz, Julian	04/04/2018	250.00	4.00	1,000.00	Consultation with A. Brown re: application of search terms to identify privileged content; preparation of search terms for application to documents.
Heisz, Julian	04/05/2018	250.00	0.50	125.00	Generation of searchable text for non-searchable documents within Non-Database SunGuard data.
Heisz, Julian	04/06/2018	250.00	3.00	750.00	Consultation with A. Brown re: application of search terms to identify privileged content; application of privilege search terms to Non-Database SunGuard data.
Heisz, Julian	04/09/2018	250.00	0.50	125.00	Processing of Non-Database SunGuard data within Nuix; generation of search term reports re: documents captured through application of privilege search terms.
Heisz, Julian	04/10/2018	250.00	0.50	125.00	Internal consultation with A. Brown re: search term application to Non-Database SunGuard data.
Heisz, Julian	04/13/2018	250.00	2.00	500.00	Application of additional search terms to Non-Database SunGuard data; generation of search term reports re: documents captured through application of privilege search terms.
Heisz, Julian	04/16/2018	250.00	1.00	250.00	Generation of search term reports re: documents captured through application of privilege search terms.
Heisz, Julian	04/17/2018	250.00	2.00	500.00	Internal discussion with C. Walker, A. Brown, and Z. Qureshi re: search term reporting.
Heisz, Julian	04/18/2018	250.00	5.00	1,250.00	Generation of search term reports re: documents captured through application of privilege search terms.
Heisz, Julian	04/19/2018	250.00	2.00	500.00	Generation of search term reports re: documents captured through application of privilege search terms.
Heisz, Julian	04/20/2018	250.00	0.75	187.50	Generation of search term reports re: documents captured through application of privilege search terms.
Heisz, Julian	04/23/2018	250.00	0.75	187.50	Internal discussion with C. Walker re: search term reports; preparation of revised search term reports.
Heisz, Julian	04/24/2018	250.00	1.50	375.00	Internal discussion with C. Walker re: search term reports; preparation of revised search term reports.
Total for Heisz, Julian			**24.50**	**6,125.00**	
	Total		**222.65**	**108,578.50**	

WIP Additional Expense Details YTD 2000496507 - Maple Financial Court Liquidation

April 2018 to May 2018 (Report Run: May 3, 2018 9:55 AM GMT-04:00)

Currency of Report run is CAD

Current Phase #	Employee Name	Document Date(Incur Date)	Posting Date	Expense Type	COPA Doc #	Expense Business Purpose	Total Expenses
000020	Qureshi, Zain	03/16/2018	04/11/2018	Miles/Km Flat Rate	1017499805		2.34
000020	Qureshi, Zain	03/16/2018	04/11/2018	Miles/Km Flat Rate	1017499806		18.29
000020	Qureshi, Zain	03/16/2018	04/11/2018	Miles/Km Flat Rate	1017499807		17.35
000020	Qureshi, Zain	03/16/2018	04/11/2018	Parking	1017499804	Picked up hard drive from client.	28.32
						Total	**66.30**

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

October 25, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002257259
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of May 1 to May 31, 2018, for the services provided by KPMG Inc., in its role as Liquidator of Maple Bank GmbH (Toronto Branch), in accordance with the Data Transfer Order issued on January 26, 2018.

Our Fee	$	57,443.50 CAD
	$	**57,443.50** CAD
HST		7,467.66
Amount Due	$	**64,911.16** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002257259 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 64,911.16 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary - Maple Bank Phase 2

For the period May 1 to 31, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner - Restructuring	835.00	8.60	7,181.00
Corey Fotheringham	Partner - Forensics	835.00	10.00	8,350.00
George Bourikas	Sr. Manager - Restructuring	650.00	32.25	20,962.50
Chris Walker	Sr. Manager - Forensics	650.00	2.75	1,787.50
Jianli Ren	Sr. Manager - Lighthouse	650.00	4.00	2,600.00
Allison Brown	Manager - Lighthouse	500.00	11.00	5,500.00
Zain Qureshi	Senior Consultant - Forensics	350.00	0.50	175.00
Shuai Wang	Senior Consultant - Lighthouse	350.00	26.00	9,100.00
Julian Heisz	Consultant - Forensics	250.00	4.15	1,037.50
Andrew Major	Consultant - Lighthouse	250.00	3.00	750.00
Total			**102.25**	**57,443.50**

Maple Financial Liquidation
May 1 to May 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	05/01/2018	835.00	1.40	1,169.00	Review of Data Transfer Slides; discussion with G. Bourikas re: Data Transfer Slides and next steps.
Brearton, Nick	05/02/2018	835.00	0.70	584.50	Prepare for and subsequent conference call with BLG re: P. Hamilton's questions on Non Database Initial Hits report and response to the same.
Brearton, Nick	05/07/2018	835.00	1.30	1,085.50	Review of draft letter re: Investigation of Data Bases, including reference to March 14th email; meet with G. Bourikas re: Database File Investigation; process revisions re: same
Brearton, Nick	05/08/2018	835.00	0.30	250.50	Discussion with G. Bourikas re: Failed Search Terms and issue with the run process.
Brearton, Nick	05/09/2018	835.00	0.30	250.50	Discussion with G. Bourikas re: status of database investigation
Brearton, Nick	05/10/2018	835.00	1.70	1,419.50	Meet with Lighthouse and G. Bourikas to discuss investigation of select data bases; subsequent discussions with G. Bourikas re: finalizing investigation letter/status of Initial Hits
Brearton, Nick	05/14/2018	835.00	1.30	1,085.50	Review of latest reporting letter re: Initial Hit Report for Non Database; subsequent discussion with G. Bourikas re: comments; review of revised reporting letter re: Investigation of Database and discussion with G. Bourikas re: comments on same
Brearton, Nick	05/15/2018	835.00	1.20	1,002.00	Review of P. Hamilton's email regarding his comments on non Data Base Initial Hit Report (version 2); Review of BLG changes to i) Hits Report (version 3) letter and ii) Search Term Consultation letter; Various discussions with G. Bourikas re: status of i) Hits Report (version 3), ii) Data Base Investigation and iii) Search Term Consultation letter; review of various emails on same from BLG, G. Bourikas and C. Walker
Brearton, Nick	05/16/2018	835.00	0.30	250.50	Discuss with Lighthouse re: status of review of Investigation Letter; subsequent discussion with G. Bourikas re: same.
Brearton, Nick	05/23/2018	835.00	0.10	83.50	Draft with A. MacFarlane re: status of Data Transfer.
Total for Brearton, Nick			**8.60**	**7,181.00**	
Fotheringham, Corey	05/02/2018	835.00	2.50	2,087.50	Review of correspondence provided by Blakes and McCarthy's re: revision to proposed search terms; providing feedback on Nuix search capabilities re: revised search terms proposed by Blakes and McCarthy's; project oversight regarding application of revised search terms.
Fotheringham, Corey	05/04/2018	835.00	1.00	835.00	Review of revised search term reports; project oversight.
Fotheringham, Corey	05/08/2018	835.00	2.00	1,670.00	Project oversight and follow up on application of search terms to Non-Database files.
Fotheringham, Corey	05/11/2018	835.00	1.50	1,252.50	Providing feedback on Nuix search capabilities re Revised search terms proposed by Blakes and McCarthy's; project oversight and follow up on application of search terms to Non-Database files.
Fotheringham, Corey	05/14/2018	835.00	2.00	1,670.00	Review of draft reporting letter prepared for Blakes and McCarthy's re: application of search terms to Non-Database Files; review of draft reporting letter prepared for Blakes and McCarthy's re: analysis of Database Files (i.e., SQL and Oracle databases).
Fotheringham, Corey	05/16/2018	835.00	1.00	835.00	Review of draft reporting letter prepared for Blakes and McCarthy's re: analysis of Database Files (i.e., SQL and Oracle databases).
Total for Fotheringham, Corey			**10.00**	**8,350.00**	
Bourikas, George	05/01/2018	650.00	1.00	650.00	Prepare draft cover letter for Database Investigation; subsequent discussion with N. Brearton re: Data Transfer Slides and next steps.
Bourikas, George	05/02/2018	650.00	2.00	1,300.00	Meet with the Liquidator's technical team to discuss database investigation; detailed review draft of report and provide comments thereon.
Bourikas, George	05/03/2018	650.00	5.00	3,250.00	Prepare Database Files Investigation.
Bourikas, George	05/04/2018	650.00	1.50	975.00	Revisions to Database Files Investigation; call with KPMG technical team re: "OR" search strings.
Bourikas, George	05/07/2018	650.00	1.50	975.00	Meet with N. Brearton re: Database File Investigation; process revisions re: same.
Bourikas, George	05/08/2018	650.00	1.25	812.50	Detailed review of initial hit report re: Failed Search Terms; call with A. Brown re: same and discussion with N. Brearton re: same.
Bourikas, George	05/09/2018	650.00	1.75	1,137.50	Detailed review of Database File Investigation; discussion with N. Brearton re: same.
Bourikas, George	05/10/2018	650.00	6.00	3,900.00	Meet with S. Wang, N. Brearton, J. Ren, A. Brown re: Database File Investigation, Oracle databases, application of search terms to SQL databases; follow-up call with S. Wang re: same; follow-up call with S. Tumkur re: same; revisions to Database File Investigation letter; correspondence with A. Brown re: results of application of Failed Search Terms to Remaining Database Files; discuss same with N. Brearton; prepare appendices to Failed Search Terms reporting letter.

Maple Financial Liquidation
May 1 to May 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Bourikas, George	05/11/2018	650.00	4.25	2,762.50	Call with C. Walker, A. Brown re: process of applying search terms, terminology used in reporting letter; revisions to reporting letter; revisions to database file investigation letter.
Bourikas, George	05/14/2018	650.00	2.50	1,625.00	Revisions to the Failed Search Terms reporting letter; revisions to the Database Files Investigation reporting letter.
Bourikas, George	05/15/2018	650.00	3.50	2,275.00	Revisions to Database Investigation Letter; call with C. Walker, A. Brown re: Failed Search Terms letter; review and revise consultative process letter; discuss same with BLG.
Bourikas, George	05/16/2018	650.00	0.75	487.50	Revisions to Database Investigation Letter; call with C. Walker, A. Brown re: Failed Search Terms letter; review and revise consultative process letter; discuss same with BLG and N. Brearton.
Bourikas, George	05/17/2018	650.00	1.25	812.50	Review of Database Files Investigation letter; finalize and circulate to the various parties.
Total for Bourikas, George			**32.25**	**20,962.50**	
Walker, Chris	05/01/2018	650.00	0.50	325.00	Internal consultation with A. Brown re: response to questions from GIA; internal consultation with A. Holmes re Profiling of SunGuard Database files.
Walker, Chris	05/02/2018	650.00	0.50	325.00	Internal consultation with A. Brown re: quality control search term report; review of SunGuard Database File analysis prepared by KPMG Data Analytics team.
Walker, Chris	05/03/2018	650.00	0.25	162.50	Internal consultation with A. Brown re: search term report and drafting of updated report.
Walker, Chris	05/08/2018	650.00	0.50	325.00	Internal consultation with A. Brown re: application of revised search terms to SunGuard Non-Database files; analysis of search terms re: segregation of privileged information from SunGuard data.
Walker, Chris	05/11/2018	650.00	0.50	325.00	Conference call with G. Bourikas and A. Brown re: process of applying search terms, terminology used in reporting letter; internal consultation with A. Brown re: application of search terms to SunGuard dataset.
Walker, Chris	05/15/2018	650.00	0.50	325.00	Review of communication to external parties re Preliminary analysis of database files (SQL and Oracle databases) and reporting on search term application to Non-Database files; conference call with G. Bourikas and A. Brown re: failed Search Terms letter.
Total for Walker, Chris			**2.75**	**1,787.50**	
Ren, Jianli	05/09/2018	650.00	2.00	1,300.00	Internal report review, comments and revision/clarification on some statistics and approach recommended for breaking the association on the full data lineage.
Ren, Jianli	05/16/2018	650.00	2.00	1,300.00	Final report review before sending out for review.
Total for Ren, Jianli			**4.00**	**2,600.00**	
Brown, Alison	05/01/2018	500.00	1.50	750.00	Internal consultation with C. Walker re: response to questions from GIA; drafting response to questions from GIA; review of updated search term report re Non-Confidential search terms to be applied to Non-Database Files; review of updated search terms provided by Blakes and McCarthy's; review of questions provided by Blakes and McCarthy's re Workflow associated with search terms applied to Non-Database files; identification of search terms and/or phrases requiring revisions re Revised search terms provided by Blakes and McCarthy's; drafting responses to questions from Blakes and McCarthy's re Workflow associated with search term application; communication with G. Bourikas re Revised search terms proposed by Blakes and McCarthy's.
Brown, Alison	05/02/2018	500.00	1.00	500.00	Meet with the Liquidator's technical team to discuss database investigation; quality control search term report; internal consultation with C. Walker re: quality control search term report.
Brown, Alison	05/03/2018	500.00	1.00	500.00	Internal consultation with C. Walker re: search term report and drafting of updated report; Quality control search term report and drafting updated report and associated communications regarding revisions; responding to queries from Stikeman Elliott re Workflow associated with application of search terms.
Brown, Alison	05/04/2018	500.00	1.00	500.00	Review and revision of search terms; reporting to G. Bourikas re Results of revised search terms (prepared by Blakes and McCarthy's).
Brown, Alison	05/07/2018	500.00	2.00	1,000.00	Review, revision and advice (for McCarthy's and Blakes) re Breaking out search strings.

Maple Financial Liquidation
May 1 to May 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brown, Alison	05/08/2018	500.00	0.50	250.00	Internal consultation with C. Walker re: application of revised search terms to SunGuard Non-Database files; analysis of search terms re: segregation of privileged information from SunGuard data; internal consultation with G. Bourikas re Revisions to search terms proposed by Blakes and McCarthy's and associated reports.
Brown, Alison	05/09/2018	500.00	1.00	500.00	Review and revision of search terms; consultation with G. Bourikas re Finalized revised search term reports.
Brown, Alison	05/10/2018	500.00	2.00	1,000.00	Meet with S. Wang, N. Brearton, J. Ren, G. Bourikas re: Database File Investigation, Oracle databases, application of search terms to SQL databases; correspondence with G. Bourikas re: results of application of Failed Search Terms to Remaining Database Files; review re Search term reports.
Brown, Alison	05/11/2018	500.00	0.50	250.00	Conference call with G. Bourikas and C. Walker re: process of applying search terms, terminology used in reporting letter; internal consultation with C. Walker re: application of search terms to SunGuard dataset.
Brown, Alison	05/15/2018	500.00	0.50	250.00	Review of communication to external parties re: preliminary analysis of database files (SQL and Oracle databases) and reporting on search term application to Non-Database files; conference call with G. Bourikas and C. Walker re: failed Search Terms letter.
Total for Brown, Alison			**11.00**	**5,500.00**	
Qureshi, Zain	05/01/2018	350.00	0.50	175.00	Gathered metrics related to SunGuard data received from Kevin Campbell (Maple Bank).
Total for Qureshi, Zain			**0.50**	**175.00**	
Wang, Shuai	05/01/2018	350.00	7.50	2,625.00	Draft word and excel reports for 7 databases, including overview, table-level, column-level, and non-searchable docs analysis; discussion session with K. Campbell.
Wang, Shuai	05/02/2018	350.00	4.00	1,400.00	Report preparation on non-database results.
Wang, Shuai	05/02/2018	350.00	0.50	175.00	Report preparation and revision on non-database results
Wang, Shuai	05/08/2018	350.00	1.50	525.00	Answer report questions and correspond internally and externally.
Wang, Shuai	05/09/2018	350.00	1.00	350.00	Report revision following edits made
Wang, Shuai	05/10/2018	350.00	4.00	1,400.00	Meeting and report revision.
Wang, Shuai	05/15/2018	350.00	2.00	700.00	Report review, comments, and revision.
Wang, Shuai	05/16/2018	350.00	2.00	700.00	Report review, comments, and revision.
Wang, Shuai	05/17/2018	350.00	3.50	1,225.00	Report lineage.
Total for Wang, Shuai			**26.00**	**9,100.00**	
Heisz, Julian	05/07/2018	250.00	0.75	187.50	Application and analysis of revised search terms provided by Blakes and McCarthy's.
Heisz, Julian	05/08/2018	250.00	0.75	187.50	Generation of search term reports re: Revised search terms provided by Blakes and McCarthy's.
Heisz, Julian	05/09/2018	250.00	2.00	500.00	Application of updated search terms to Non-Database SunGuard files and generation of associated report.
Heisz, Julian	05/10/2018	250.00	0.15	37.50	Application of updated search terms to Non-Database SunGuard files and generation of associated report.
Heisz, Julian	05/11/2018	250.00	0.50	125.00	Application of updated search terms to Non-Database SunGuard files and generation of associated report.
Total for Heisz, Julian			**4.15**	**1,037.50**	
Major, Andrew	05/02/2018	250.00	1.00	250.00	Application of updated search terms to Non-Database SunGuard files and generation of associated report.
Major, Andrew	05/03/2018	250.00	2.00	500.00	Application of updated search terms to Non-Database SunGuard files; analysis of search results and generation of associated reports.
Total for Major, Andrew			**3.00**	**750.00**	
	Total		**102.25**	**57,443.50**	

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Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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KPMG LLP, T4348
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October 25, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002257261
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of June 1 to June 30, 2018, for the services provided by KPMG Inc., in its role as Liquidator of Maple Bank GmbH (Toronto Branch), in accordance with the Data Transfer Order issued on January 26, 2018.

Our Fee	$	23,985.50 CAD
	$	**23,985.50** CAD
HST		3,118.12
Amount Due	$	**27,103.62** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002257261 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 27,103.62 CAD

KPMG LLP is a Canadian limited liability partnership and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

Professional Fees Summary - Maple Bank Phase 2
For the period June 1 to 30, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner - Restructuring	835	4.80	4,008.00
Corey Fotheringham	Partner - Forensics	835	5.00	4,175.00
George Bourikas	Sr. Manager - Restructuring	650	14.10	9,165.00
Chris Walker	Sr. Manager - Forensics	650	2.75	1,787.50
Jianli Ren	Sr. Manager - Lighthouse	650	1.00	650.00
Andrea Holmes	Manager - Lighthouse	500	1.50	750.00
Sven Dedic	Manager - Restructuring	500	4.20	2,100.00
Shuai Wang	Senior Consultant - Lighthouse	350	3.50	1,225.00
Julian Heisz	Consultant - Forensics	250	0.50	125.00
Total			**37.35**	**23,985.50**

Maple Financial Liquidation
June 1 to June 30, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	06/04/2018	835.00	0.20	167.00	Review of P. Hamilton's email re: new search terms.
Brearton, Nick	06/05/2018	835.00	0.20	167.00	Discussion with G. Bourikas re: letter to stakeholders on consultative process for excluded Non-Database files.
Brearton, Nick	06/04/2019	835.00	0.40	334.00	Discussions with S. Dedic re: tracking fees for Data Transfer Order.
Brearton, Nick	06/07/2018	835.00	0.20	167.00	Review of OTPP/NB letter dated June 7, in response to Liquidators letter of April 24 and May 17 re: queries on i) application of Search Terms to Non-Database files, and ii) Investigation of Database files (the "Blakes June 7 Letter")
Brearton, Nick	06/18/2018	835.00	0.60	501.00	Discussion with G. Bourikas re: status of data transfer and response to Blakes June 7 Letter; Review of NB letter dated June 18, 2018, in response to Liquidator's June 5 Letter on additional search terms for Non-Database files (the "Blakes June 18 Letter")
Brearton, Nick	06/19/2018	835.00	1.70	1,419.50	Review of Lighthouse and Forensic Non-Database information required to respond to Blakes June 7 Letter; review and revise draft response to Blakes June 7 Letter re: Non-Database files; discussions with A. MacFarlane re: status of responses to Blakes June 7 Letter, and Blakes June 18 Letter; discussion with G. Bourikas re: comments on draft Non-Database letter to Blakes; review of draft response to Blakes June 18 Letter re: additional Search Terms and discussion with G. Bourikas re: comments on same.
Brearton, Nick	06/20/2018	835.00	0.50	417.50	Call with S. Tumkur, G. Bourikas and Lighthouse re: Database queries included in the Blakes June 7 Letter.
Brearton, Nick	06/21/2018	835.00	0.60	501.00	Review of revisions to draft response to Blakes June 7 Letter re: Database queries; subsequent discussion with G. Bourikas re: comments.
Brearton, Nick	06/26/2018	835.00	0.20	167.00	Review of BLG's suggested changes to Database letter to OTPP/NB.
Brearton, Nick	06/27/2018	835.00	0.30	250.50	Review of P. Hamilton's email on Database queries; subsequent discussion with G Bourikas on same.
Brearton, Nick	06/29/2018	835.00	0.10	83.50	Review of OTPP/NB letter re: the Liquidators' June 21 letter and Non-Database additional Search Terms.
Total for Brearton, Nick			**4.80**	**4,008.00**	
Fotheringham, Corey	06/11/2018	835.00	2.00	1,670.00	Internal consultation with C. Walker re Non-Database Files search term application; review of correspondence provided by Blakes and McCarthy's on June 7, 2018.
Fotheringham, Corey	06/21/2018	835.00	1.00	835.00	Review of draft response to Blakes re: Database queries.
Fotheringham, Corey	06/29/2018	835.00	2.00	1,670.00	Review of McCarthy letter re: Non-Database additional Search Terms; review of KPMG letter re Database Files.
Total for Fotheringham, Corey			**5.00**	**4,175.00**	
Bourikas, George	06/05/2018	650.00	0.50	325.00	Discussion with N. Brearton, subsequently finalize and issue letter to the various parties re: Non-Database Files and additional search terms/consultative process around narrowing the Search Terms (the "Liquidator June 5 Letter").
Bourikas, George	06/18/2018	650.00	2.50	1,625.00	Discussion with N. Brearton re: response to Blakes June 7 Letter. Prepare draft response to Blakes June 7 Letter re: application of search terms to Non-Database Files; meet with A. Holmes re: response to Blakes inquiries re: Database Files. Discussion with C. Walker re: Blakes response.
Bourikas, George	06/19/2018	650.00	3.50	2,275.00	Meet with N. Brearton re: responses to Blakes June 7 Letter re: Non-Database letters; revise response letter to Blakes inquiries re: Non-Database Files; revise response letter to Blakes re: Blakes June 18 Letter.
Bourikas, George	06/20/2018	650.00	2.50	1,625.00	Call with N. Brearton, A. Holmes, S. Wang, S. Tumkur re: response to Blakes inquiries with respect to the Database Files; prepare response letter to Blakes re: same.
Bourikas, George	06/21/2018	650.00	2.50	1,625.00	Discussion with N. Brearton re: draft responses to Blakes. Subsequently finalize and issue response letter to Blakes June 7 Letter re: Non-Database Files; subsequently finalize and issue response letter to Blakes June 18 Letter re: submitting additional search terms to be applied to the Non-Database Files.
Bourikas, George	06/27/2018	650.00	1.25	812.50	Revise response letter to Blakes re; Database Files and discussion with N. Brearton re: same.
Bourikas, George	06/28/2018	650.00	1.35	877.50	Discuss with A. MacFarlane re: response letter to Blakes; discuss with N. Brearton re: same; Revise and issue response to Blakes June 7 Letter re: Database queries.
Total for Bourikas, George			**14.10**	**9,165.00**	

Maple Financial Liquidation
June 1 to June 30, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Walker, Chris	06/08/2018	650.00	0.50	325.00	Review of correspondence from OTPP/NB re: Non-Database search term application process (i.e. the Blake June 7 Letter); internal consultation and project management re: drafting response to correspondence from Blakes.
Walker, Chris	06/11/2018	650.00	1.25	812.50	Internal consultation with C. Fotheringham and J. Heisz re Non-Database Files search term application; meeting with A. Holmes to discuss database file inquiries; drafting response to correspondence provided by OTPP/NB.
Walker, Chris	06/18/2018	650.00	0.50	325.00	Internal consultation with A. Brown and J. Heisz re Preparing response to letter received from Blakes and McCarthy's; drafting response to Blakes and McCarthy's regarding searchability of non-database files; communication with G. Bourikas re Draft response to letter from OTPP/NB.
Walker, Chris	06/19/2018	650.00	0.50	325.00	Internal consultation with C. Fotheringham and A. Brown re Preparing response to letter received from OTPP/NB.
Total for Walker, Chris			**2.75**	**1,787.50**	
Ren, Jianli	06/11/2018	650.00	1.00	650.00	Review the Lighthouse response document and sending out final draft.
Total for Ren, Jianli			**1.00**	**650.00**	
Holmes, Andrea	06/11/2018	500.00	0.50	250.00	Meet with C. Walker to discuss database file inquiries.
Holmes, Andrea	06/18/2018	500.00	1.00	500.00	Meet with G. Bourikas re: response to Blakes inquiries re: database files.
Total for Holmes, Andrea			**1.50**	**750.00**	
Dedic. Sven	06/06/2018	500.00	4.20	2,100.00	Discussion with G. Bourikas re: effective date of Data Transfer Order and how to track billings and segregation of data related professional costs for KPMG and BLG; invoicing for January, February and March 2018 to track data related costs; manual review of time entries to ensure all data related billings are in the right billing code.
Total for Dedic. Sven			**4.20**	**2,100.00**	
Wang, Shuai	06/11/2018	350.00	1.50	525.00	Review of Lighthouse response document.
Wang, Shuai	06/20/2018	350.00	2.00	700.00	Review of response from Blake's and editing document.
Total for Wang, Shuai			**3.50**	**1,225.00**	
Heisz, Julian	06/11/2018	250.00	0.50	125.00	Discussion with C. Walker re: questions from Blakes response letter.
Total for Heisz, Julian			**0.50**	**125.00**	
	Total		**37.35**	**23,985.50**	

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Suite 4600 Bay Adelaide Centre
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November 01, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002266902
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of July 1 to July 31, 2018, for the services provided by KPMG Inc., in its role as Liquidator of Maple Bank GmbH (Toronto Branch), in accordance with the Data Transfer Order issued on January 26, 2018.

Our Fee	$	13,580.50 CAD
	$	**13,580.50** CAD
HST		1,765.47
Amount Due	$	**15,345.97** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002266902 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 15,345.97 CAD

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Professional Fees Summary - Maple Bank Phase 2
For the period July 1 to 31, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner - Restructuring	835	4.00	3340.00
Corey Fotheringham	Partner- Forensics	835	2.00	1670.00
George Bourikas	Sr. Manager - Restructuring	650	8.00	5200.00
Chris Walker	Sr. Manager - Forensics	650	0.75	487.50
Jianli Ren	Sr. Manager - Lighthouse	650	1.00	650.00
Allison Brown	Manager - Lighthouse	500	2.00	1000.00
Shuai Wang	Senior Consultant - Lighthouse	350	1.50	525.00
Julian Heisz	Consultant - Forensics	250	3.50	875.00
Total			**22.75**	**13,580.50**

Maple Financial Liquidation
July 1 to July 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	07/16/2018	835.00	0.20	167.00	Review of, and subsequent discussion with G. Bourikas re: response to June 28, 2018 letter from McCarthy's on Non-Database files.
Brearton, Nick	07/16/2018	835.00	1.00	835.00	Discussions with G. Bourikas re: upcoming call with McCarthy and Blakes on databases, status of Non-Database document transfer/Database search; prep for and subsequently hold conference call with McCarthy, Blakes, BLG, Lighthouse and G. Bourikas re: Database search and next steps, Non-Database exclusions. Subsequent discussion with G. Bourikas and thereafter BLG re: call outcome.
Brearton, Nick	07/17/2018	835.00	1.00	835.00	Discussion with A. MacFarlane, G. Savo and G. Bourikas re: outcome of call with McCarthy and Blakes yesterday and approach to the GIA. Subsequent discussion with G. Bourikas re: BLG call outcome
Brearton, Nick	07/19/2018	835.00	1.80	1,503.00	Discussion with G. Bourikas re: issues associated with disputing confidentiality and non confidentiality excluded documents, including interrelationship between two sets of excluded documents. Needed for upcoming call with GIA on issue.
Total for Brearton, Nick			**4.00**	**3,173.00**	
Fotheringham, Corey	07/05/2018	835.00	2.00	1,670.00	Conference call with GIA and G. Bourikas to discuss format to deliver Non-Database files. Subsequent internal discussion on data formats for delivery.
Total for Fotheringham, Corey			**2.00**	**1,670.00**	
Bourikas, George	07/03/2018	650.00	1.50	975.00	Prepare letter in response to McCarthy's letter dated June 28 re: Additional Search Terms; discuss same with N. Brearton; finalize and circulate same.
Bourikas, George	07/04/2018	650.00	0.25	162.50	Call C. Walker re: format of Non-Database Files to be delivered to the GIA.
Bourikas, George	07/05/2018	650.00	0.50	325.00	Call with GIA and Lighthouse re: format of Non-Database Files to be delivered to the GIA.
Bourikas, George	07/16/2018	650.00	1.75	1,137.50	Call with Blakes, McCarthy's, BLG and Lighthouse re: Database Files; discussion with N. Brearton re: call with Blakes and McCarthy's; call with N. Brearton, A. MacFarlane re: same; correspondence with S. Wang, J. Ren re: same.
Bourikas, George	07/17/2018	650.00	1.00	650.00	Call with N. Brearton, A. MacFarlane, C. Savo re: Database Files; discussion with N. Brearton re: same.
Bourikas, George	07/19/2018	650.00	3.00	1,950.00	Perform detailed review of the overlapping nature of the Non-Confidential and Confidential search terms; discuss same with N.
Total for Bourikas, George			**8.00**	**5,200.00**	
Walker, Chris	07/03/2018	650.00	0.50	325.00	Review of June 28, 2018 correspondence provided by Blakes re: Non-Database search term application process; Internal consultation and project management re: drafting response to correspondence from Blakes.
Walker, Chris	07/04/2018	650.00	0.25	162.50	Call with G. Bourikas re: format of Non-Database files to be delivered to the GIA.
Total for Walker, Chris			**0.75**	**487.50**	

Maple Financial Liquidation
July 1 to July 31, 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Ren, Jianli	07/16/2018	650.00	1.00	650.00	Conference call with N. Brearton, G. Bourikas and McCarthy's team on Maple Bank to discuss liquidator's feedbacks for additional inquiries with regards to database files.
Total for Ren, Jianli			**1.00**	**650.00**	
Brown, Alison	07/05/2018	500.00	2.00	1,000.00	Call with GIA and G. Bourikas to discuss format to deliver Non-Database files; Subsequent internal discussion on data.
Total for Brown, Alison			**2.00**	**1,000.00**	
Wang, Shuai	07/16/2018	350.00	1.50	525.00	Documentation review of Database files.
Total for Wang, Shuai			**1.50**	**525.00**	
Heisz, Julian	07/05/2018	250.00	1.00	250.00	Sampling of data, creation of sample exports for Database files and search term application process.
Heisz, Julian	07/06/2018	250.00	2.50	625.00	Creation of sample exports for modification to search term application process.
Total for Heisz, Julian			**3.50**	**875.00**	
	Total		**22.75**	**13,580.50**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

Payment Address:
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Toronto, ON M5W 7A6

November 16, 2018

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8002285219
Reference	: 2000496507
Client	: 1000029297
Contact	: Nick Brearton
Telephone	: (416) 777-3768
Email	: nbrearton@kpmg.ca

Fees for the period of August 1 to August 31, 2018, for the services provided by KPMG Inc., in its role as Liquidator of Maple Bank GmbH (Toronto Branch), in accordance with the Data Transfer Order issued on January 26, 2018.

Our Fee	$	3,147.00 CAD
	$	**3,147.00** CAD
HST		409.11
Amount Due	$	**3,556.11** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8002285219 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 3,556.11 CAD

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Professional Fees Summary - Maple Bank Phase 2
For the period August 1 to 31, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner - Restructuring	835	0.20	167.00
George Bourikas	Sr. Manager - Restructuring	650	4.20	2,730.00
Brown, Alison	Manager - Forensics	250	0.50	125.00
Julian Heisz	Consultant - Forensics	250	0.50	125.00
Total			**5.40**	**3,147.00**

Maple Financial Liquidation
August 1 to August 31 2018

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	08/02/2018	835.00	1.00	835.00	Call with P. Hamilton, G. Bourikas, C. Savo, A. MacFarlane re: search term analysis and potential scope down of same, next steps re: database files.
Brearton, Nick	08/22/2018	835.00	0.20	167.00	Review of C. Walker email re: non data tape ready for GIA; subsequent call to G. Bourikas re: same.
Brearton, Nick	08/23/2018	835.00	0.20	167.00	Call with G. Bourikas re: interim transfer data letter.
Total for Brearton, Nick			**0.20**	**167.00**	
Bourikas, George	08/02/2018	650.00	1.00	650.00	Call with P. Hamilton, N. Brearton, C. Savo, A. MacFarlane re: search term analysis and potential scope down of same, next steps re: database files.
Bourikas, George	08/22/2018	650.00	1.75	1,137.50	Prepare letter re: First Interim Transfer; call with N. Brearton re: same.
Bourikas, George	08/23/2018	650.00	0.75	487.50	Call with N. Brearton re: interim transfer data letter; revise same.
Bourikas, George	08/24/2018	650.00	0.20	130.00	Revise interim transfer data letter.
Bourikas, George	08/28/2018	650.00	0.50	325.00	Meet with A. Brown re: hard drive to deliver to GIA.
Total for Bourikas, George			**4.20**	**2,730.00**	
Brown, Alison	08/28/2018	250.00	0.50	125.00	Meet with G. Bourikas re: hard drive to deliver to GIA.
Total for Brown, Alison			**0.50**	**125.00**	
Heisz, Julian	08/17/2018	250.00	0.50	125.00	Validation and export of non-privileged Non-Database SunGuard data for transfer to the GIA.
Total for Heisz, Julian			**0.50**	**125.00**	
	Total		**5.40**	**3,147.00**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

October 30, 2023

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8005081479
Reference	: 2000496507
Client	: 1000029297
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of September 1 to July 31, 2019, for the services provided by KPMG Inc., in its role as Liquidator of Maple Bank GmbH (Toronto Branch), in accordance with the Data Transfer Order issued on January 26, 2018.

Our Fee	$	17,703.00 CAD
	$	**17,703.00** CAD
HST		2,301.39
Amount Due	$	**20,004.39** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005081479 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 20,004.39 CAD

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Professional Fees Summary - Maple Bank Phase 2
For the period September 1, 2018 to September 30, 2018

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner - Restructuring	835	1.30	1,085.50
George Bourikas	Sr. Manager - Restructuring	650	1.50	975.00
Total			**2.80**	**2,060.50**

Professional Fees Summary - Maple Bank Phase 2
For the period October 1, 2018 to July 31, 2019

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner - Restructuring	885	6.20	5,487.00
George Bourikas	Sr. Manager - Restructuring	690	13.95	9,625.50
Alison Brown	Manager - Lighthouse	530	1.00	530.00
Total			**21.15**	**15,642.50**

Maple Financial Liquidation
September 1, 2018 to July 31, 2019

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Brearton, Nick	09/20/2018	835.00	0.30	250.50	Review and revise email to GIA, OTTP and National Bank, and counsels re: next steps on Database review.
Brearton, Nick	09/27/2018	835.00	1.00	835.00	Conference call with S. Tumkur and G. Bourikas re: review of database.
Brearton, Nick	10/01/2018	885.00	0.30	265.50	Discussion with G. Bourikas re: summary of database files prepared by S. Tumkur.
Brearton, Nick	10/09/2018	885.00	0.40	354.00	Review of draft correspondence to Blakes et al re: database contents prepared by S. Tumkur. Discussion with G. Bourik changes.
Brearton, Nick	10/16/2018	885.00	1.00	885.00	Review and revise June bills.
Brearton, Nick	10/18/2018	885.00	0.70	619.50	Review and revise July bills.
Brearton, Nick	12/10/2018	885.00	0.30	265.50	Review of Blakes letter on data file summary. Subsequent discussion with g. Bourikas re: response.
Brearton, Nick	12/11/2018	885.00	0.10	88.50	Discussion with G. Bourikas re: updated database summary.
Brearton, Nick	12/12/2018	885.00	0.10	88.50	Discussion with G. Bourikas re: summary of database files.
Brearton, Nick	12/13/2018	885.00	0.30	265.50	Discussion with G. Bourikas re: legal entities referred to in Blakes database letter.
Brearton, Nick	12/17/2018	885.00	0.20	177.00	Discussion with G. Bourikas re: updated database summary.
Brearton, Nick	01/03/2019	885.00	0.20	177.00	Review of draft correspondence to Blakes et al re: Database contents prepared by S. Tumkur. Discussion with G. Bourik changes. Subsequent discussion with G. Bourikas re: BLG comments on draft letter.
Brearton, Nick	01/08/2019	885.00	0.20	177.00	Discussion with G. Bourikas re: email to GIA on Blakes database query and our response.
Brearton, Nick	01/10/2019	885.00	1.60	1,416.00	Review and revise draft email to the GIA re: the Databases and Blakes Dec 6 letter. Discussion with G. Bourikas re: revis Review principles settlement for CRA prepared by BLG; Subsequent conference call with BLG & EY re: CRA.
Brearton, Nick	01/23/2019	885.00	0.30	265.50	Discussion with G. Bourikas re: Blakes and McCarthy's response to database files letter and next steps to transfer data t GIA.
Brearton, Nick	01/24/2019	885.00	0.30	265.50	Discussion with G. Bourikas re: transfer of data to GIA.
Brearton, Nick	03/04/2019	885.00	0.10	88.50	Review of letter to stakeholders re: transfer of database data to GIA.
Brearton, Nick	03/07/2019	885.00	0.10	88.50	Review of Stikeman email re: data delivery. Subs discussion with G. Bourikas re: same.
Total for Brearton, Nick			**7.50**	**6,572.50**	
Bourikas, George	09/19/2018	650.00	0.50	325.00	Correspondence with GIA and BLG re: transfer of non-database file harddrive; meet with N. Brearton and S. Dedic re: sa
Bourikas, George	09/27/2018	650.00	1.00	650.00	Call with S. Tumkur, N. Brearton re: review of database files.
Bourikas, George	10/01/2018	690.00	1.50	1,035.00	Detailed review of S. Tumkur's summary of database files; call with S. Tumkur re: same; meet with N. Brearton re: same
Bourikas, George	10/09/2018	690.00	1.25	862.50	Respond to GIA inquiry re: status of file transfer; revise summary of database files; meet with N. Brearton re: same; circ same to Blakes, McCarthys, the GIA.

Bourikas, George	12/10/2018	690.00	2.00	1,380.00	Review of letter from Blakes re: database files summary; discussion with N. Brearton re: same; call with S. Tumkur re: s prepare draft response letter to Blakes.
Bourikas, George	12/12/2018	690.00	0.40	276.00	Detailed review of S. Tumkur's updated summary of database files; call with S. Tumkur re: same; meet with N. Breartor same.
Bourikas, George	12/13/2018	690.00	1.25	862.50	Review of specific entities listed in Blakes letter re: database files summary; call with C. Savo re: response to same; disc same with N. Brearton.
Bourikas, George	12/17/2018	690.00	1.00	690.00	Respond to GIA inquiry re: status of file transfer; revise updated summary of database files; meet with N. Brearton re: s circulate same to Blakes, McCarthys, the GIA.
Bourikas, George	01/03/2019	690.00	0.50	345.00	Finalize and send response letter to Blakes re: database files including discussions with N. Brearton on draft and BLG's subsequent comments on draft.
Bourikas, George	01/08/2019	690.00	0.50	345.00	Prepare email to GIA re: Database Files Summary, discussion with N. Brearton re: same.
Bourikas, George	01/10/2019	690.00	0.25	172.50	Finalize email to GIA re: database files and distribute, including discussion with N. Brearton on revising draft.
Bourikas, George	01/23/2019	690.00	0.25	172.50	Discussion with N. Brearton re: Blakes and McCarthys response to database files letter and next steps to transfer data t GIA.
Bourikas, George	01/24/2019	690.00	1.00	690.00	Meet with A. Brown, C. Walker re: transfer of certain database files to the GIA; discuss same with N. Brearton; further correspondence with A. Brown and C. Walker re: same.
Bourikas, George	01/29/2019	690.00	0.25	172.50	Prepare and send email to the GIA re: transfer of database files.
Bourikas, George	02/26/2019	690.00	0.75	517.50	Draft cover letter for Second Interim Transfer; correspondence with C. Walker re: same.
Bourikas, George	03/07/2019	690.00	0.30	207.00	Email to Stikemans re: data transfer, including discussion with N. Brearton on draft email.
Bourikas, George	03/08/2019	690.00	0.25	172.50	Correspondence with KPMG IT re: data shipment to Germany.
Bourikas, George	03/14/2019	690.00	1.00	690.00	Coordinate shipment of hard drive for Second Interim Transfer; finalize accompanying letter; email to working group re
Bourikas, George	04/17/2019	690.00	1.00	690.00	Prepare response to GIA query re: data transfers; discuss same with N. Brearton.
Bourikas, George	04/25/2019	690.00	0.50	345.00	Review BLG comments on email response to GIA re: outstanding data transfers; finalize and send response.
Total for Bourikas, George			**15.45**	**10,600.50**	

Alison Brown	01/24/2019	530.00	0.50	265.00	Meeting with G. Bourikas to discuss delivery of database files to GIA.
Alison Brown	02/13/2019	530.01	0.50	265.01	Call with Markus and Maple Bank team to discuss database files. Confirmed which database files and the format they w receive them in, along with delivery mechanics.
Total for Alison Brown			**1.00**	**530.01**	
	Total		**23.95**	**17,703.0**	

KPMG Inc.
Suite 4600 Bay Adelaide Centre
333 Bay Street
Toronto, ON M5H 2S5

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

October 30, 2023

Office of the Superintendent of
Financial Institutions Canada
121 King Street West
Toronto, ON M5H 3T9

Invoice	: 8005081503
Reference	: 2000496507
Client	: 1000029297
Contact	: Anamika Gadia
Telephone	: (416) 777-3842
Email	: agadia@kpmg.ca

Fees for the period of August 1 to December 31, 2019, for the services provided by KPMG Inc., in its role as Liquidator of Maple Bank GmbH (Toronto Branch), in accordance with the Data Transfer Order issued on January 26, 2018.

Our Fee	$	2,849.00 CAD
	$	**2,849.00** CAD
HST		370.37
Amount Due	$	**3,219.37** 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 Code # 004, Transit # 10252, Account # 0938281, Swift Code TDOMCATTTOR
Please e-mail related wire payment details including invoice number to kpmg-ar@kpmg.ca

Invoice No: 8005081503 **Reference:** 2000496507 **Client:** 1000029297 **Amount:** $ 3,219.37 CAD

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Professional Fees Summary - Maple Bank Phase 2
For the period August 1, 2019 to September 30, 2019

Name	Position	Rate	Hours	Fee ($)
George Bourikas	Sr. Manager - Restructuring	690	1.00	690.00
Total			**1.00**	**690.00**

Professional Fees Summary - Maple Bank Phase 2
For the period October 1, 2019 to December 31, 2019

Name	Position	Rate	Hours	Fee ($)
Nick Brearton	Partner - Restructuring	910	0.50	455.00
George Bourikas	Sr. Manager - Restructuring	710	2.40	1,704.00
Total			**2.90**	**2,159.00**

Maple Financial Liquidation
August 1, 2019 to December 31, 2019

Employee Name	Work Date	Charge-Out Rate	Hours	Std. Price	Time Narrative
Nick Brearton	12/17/2019	910.00	0.30	273.00	Discussion with Lighthouse (Data Team) re: database file and verifying existence.
Nick Brearton	12/18/2019	910.00	0.20	182.00	Discussion with G. Bourikas re: discussion with Lighthouse (Data Team), reaching out to former Maple Bank employee on database issue.
Total For Nick Brearton			**0.50**	**455.00**	
George Bourikas	8/21/2019	690.00	1.00	690.00	Call with A. Macfarlane, C. Savo, re: MSCL Sungard server; review notes on previous data transfers and data remaining in KPMG's possession.
George Bourikas	11/14/2019	710.00	0.60	426.00	Review BLG's draft letter to parties of the Data Transfer Order re: Data Transfer Order and Sungard Facility.
George Bourikas	11/18/2019	710.00	0.90	639.00	Update letter for additional information to stakeholders of the Data Transfer Order.
George Bourikas	11/22/2019	710.00	0.70	497.00	Call with A. MacFarlane, C. Savo re: Sungard facility shut down.
George Bourikas	12/18/2019	710.00	0.20	142.00	Discussion with N. Brearton re: Lighthouse and database.
Total For George Bourikas			**3.40**	**2,394.00**	
Grand Total			**3.90**	**2,849.00**	

Court File No. CV-16-11290-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings Commenced at Toronto

AFFIDAVIT OF NICHOLAS BREARTON
(Sworn February 27, 2024)

BORDEN LADNER GERVAIS LLP
Bay Adelaide Centre, East Tower
22 Adelaide Street West
Toronto, Ontario, M5H 4E3

Alex MacFarlane (LSO No. 28133Q)
Tel: 416-367-6305
Email: amacfarlane@blg.com

Lawyers for KPMG Inc., in its capacity as Liquidator of the business in Canada of Maple Bank GmbH

This is Appendix "O" to the

Sixteenth Report of the Liquidator

Court File No. CV-16-11290-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF MAPLE BANK GmbH

AND IN THE MATTER OF THE *WINDING-UP AND RESTRUCTURING ACT*, R.S.C. 1985, C.W-11, AS AMENDED

AND IN THE MATTER OF THE *BANK ACT*, S.C. 1991, C.46, AS AMENDED

BETWEEN:

ATTORNEY GENERAL OF CANADA

Applicant

- and -

MAPLE BANK GmbH

Respondent

AFFIDAVIT OF BEVAN BROOKSBANK
(Sworn February 27, 2024)

I, BEVAN BROOKSBANK, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS**:

1. I am a Partner at the law firm of Borden Ladner Gervais LLP ("**BLG**"), counsel to KPMG Inc. in its capacity as court-appointed liquidator (the **"Liquidator"**) of Maple Bank GmbH's

("**Maple Bank**") business and assets in Canada (the "**Toronto Branch**") as of February 16, 2016, and as such have knowledge of the matters set out below.

2. This affidavit is made in support of a motion for, *inter alia*, the approval of the fees and disbursements of BLG for the period August 1, 2017 to January 31, 2024 (the **"BLG Fee Period"**). Attached hereto and marked as **Exhibit "A"** is a summary of the hourly rates charged by the professionals at BLG for the BLG Fee Period. Attached hereto and marked as **Exhibit "B"** is a summary of the fees and disbursements for the BLG Fee Period.

3. The rates charged by BLG are comparable to the rates charged by other law firms in Toronto providing similar services.

4. Attached hereto and marked as **Exhibit "C"** are true copies of the accounts issued by BLG in respect of its services rendered the BLG Fee Period. A summary of BLG's accounts is outlined below:

Hours	1,837.20 hours
Fees	$1,383,135.00
Disbursements	$11,455.88
HST	$181,070.78
Total	**$1,575,661.66**

5. The issues addressed by BLG, particularly with regard to the tax disputes with CRA and the GIA's request that all remaining data belonging to the Toronto Branch and Maple Securities Canada Limited, as currently held by the Data Custodian, be transferred to Germany, are complex and have required the ongoing involvement of partners at senior level who have the required level of expertise to address these issues.

6. I swear this affidavit in support of this motion for approval of BLG's fees and disbursements and for no improper purpose.

SWORN BEFORE ME over video teleconference this 27th day of February, 2024, in accordance with O. Reg. 431/20. The affiant was located in Toronto, Ontario, while the commissioner, Mariela Adriana Gasparini, was located in Vaughan, Ontario.	)	
A Commissioner for Taking Affidavits	)	**BEVAN BROOKSBANK**

This is Exhibit "A" referred to in the Affidavit of Bevan Brooksbank affirmed by Bevan Brooksbank of the City of Toronto, in the Province of Ontario, before me at the City of Vaughan, in the Province of Ontario, on February 27, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A Commissioner for Taking Affidavits

EXHIBIT "A"

Summary of hourly rates charged by professionals at BLG for the period from August 1, 2017 to January 31, 2024

Name of Professional	Total Hours Billed	Avg. Hourly Rate ($/Hr) (2017-2024)	Total Amount Billed
O'Connor, Dennis R.	2.70	$873.33	$2,358.00
Morrow, Rosalind	5.40	$836.30	$4,516.00
White, Larry	1.80	$231.11	$416.00
Di Girolamo, Gloria	0.20	$445.00	$89.00
Francis, Janice L.	1.50	$236.33	$354.50
Silverman, Howard S.	3.40	$925.00	$3,145.00
Mirandola, Salvatore	88.70	$875.00	$77,612.50
Fyfe, Stephen J.	357.60	$1,000.54	$357,792.00
Weir, Robert W.	31.70	$650.00	$20,605.00
Volpentesta, Connie	7.70	$295.00	$2,271.50
Smith, Douglas O.	15.50	$600.00	$9,300.00
Sweet, Kimberly	1.50	$325.00	$487.50
Hayward, Brent	0.80	$240.00	$192.00
Bournas, Marian	0.40	$485.00	$194.00
Miklaucic, Natasha A.V.	129.60	$910.40	$117,988.00
Herd, Laura	2.70	$160.00	$432.00
Young, Stephanie	14.20	$350.00	$4,970.00
Belanger, Rachael	10.40	$390.00	$4,056.00
Fotheringham, Alannah	16.40	$360.00	$5,904.00
Kabouchi, Joelle	21.30	$401.03	$8,542.00
Gratton, Eloïse	74.80	$686.71	$51,366.00
Savo, Christopher	36.30	$404.21	$14,673.00
Brooksbank, Bevan	174.70	$511.29	$89,322.50
Zhang, Cindy	0.90	$230.00	$207.00
Ciarabellini, Daniel	1.00	$230.00	$230.00
Manger, Judith	28.30	$309.28	$8,752.50
Leung, Tommy	13.40	$230.00	$3,082.00
MacFarlane, Alex	438.10	$958.57	$419,950.50
McNaughton, Tyler	0.40	$455.00	$182.00
Mason, Christine	2.90	$664.14	$1,926.00
Joli-Coeur, François	35.20	$278.98	$9,820.00
Desai, Vinay	20.10	$260.00	$5,226.00
Muir, Christine	0.50	$730.00	$365.00
Gasparini, Adriana	38.60	$286.52	$11,059.50
Henry, Elisa	0.60	$700.00	$420.00
Egberts, Elizabeth	31.10	$260.69	$8,107.50
Rai, Bhuvana	1.90	$370.00	$703.00
Antenore, Robert	2.00	$800.00	$1,600.00
Hollard, Nick	7.70	$600.00	$4,620.00
Zhang, Tony	2.00	$275.00	$550.00
Murray, Tiffany L.	2.70	$640.00	$1,728.00

Dickinson, Andrea	106.70	$478.99	$51,108.50
Davis, Brett	2.10	$265.00	$556.50
Michaluk, Daniel	57.40	$811.59	$46,585.50
Mirdawi, Rana	0.20	$525.00	$105.00
Zhang, Cindy	1.60	$605.00	$968.00
Fazelpour, Matin	42.50	$675.20	$28,696.00
Total Hours/Average Rate/Total Fees	**1,837.20**	**$752.85**	**$1,383,135.00**
Total Disbursements			**$11,455.88**
Total Fees and Disbursements excluding Tax			**$1,394,590.88**
Taxes			**$181,070.78**
Total Fees and Disbursements including Tax			**$1,575,661.66**

This is Exhibit "B" referred to in the Affidavit of Bevan Brooksbank affirmed by Bevan Brooksbank of the City of Toronto, in the Province of Ontario, before me at the City of Vaughan, in the Province of Ontario, on February 27, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A Commissioner for Taking Affidavits

EXHIBIT "B"

Summary of Fees and Disbursements for BLG
for the period from August 1, 2017 to January 31, 2024

DATE	INVOICE NUMBER	FEES	DISB	TAX	TOTAL FEES & DISB (PRE-TAX)	TOTAL FEES & DISB (POST-TAX)
2017-12-31	697537209	134,157.00	2,101.89	17,692.85	136,258.89	153,951.74
2017-12-31	697544003	160,063.00	322.00	20,850.05	160,385.00	181,235.05
2018-05-08	697581215	151,626.50	3,782.17	20,110.84	155,408.67	175,519.51
2018-06-28	697598354	113,068.50	741.49	14,795.30	113,809.99	128,605.29
2018-06-30	697598386	86,002.50	205.34	11,207.02	86,207.84	97,414.86
2018-06-28	697598388	12,367.50	52.45	1,614.60	12,419.95	14,034.55
2018-08-30	697618720	14,177.00	320.33	1,884.65	14,497.33	16,381.98
2018-10-12	697633153	22,503.50	8.70	2,926.59	22,512.20	25,438.79
2018-12-31	697665553	63,802.00	938.48	8,344.76	64,740.48	73,085.24
2019-04-09	697700501	40,017.50	172.63	5,224.72	40,190.13	45,414.85
2019-06-26	697726735	34,883.50	631.22	4,616.91	35,514.72	40,131.63
2019-08-06	697740012	53,454.50	168.05	6,970.94	53,622.55	60,593.49
2019-10-28	697767519	38,841.50	45.30	5,055.29	38,886.80	43,942.09
2019-12-31	697803037	57,618.00	147.51	7,509.52	57,765.51	65,275.03
2020-03-16	697821986	11,839.00	222.90	1,568.05	12,061.90	13,629.95
2020-04-17	697834883	7,648.50	2.50	994.64	7,651.00	8,645.64
2020-05-27	697848498	32,918.50	105.00	4,293.06	33,023.50	37,316.56
2020-06-24	697857401	12,857.50	13.47	1,673.23	12,870.97	14,544.20
2020-07-23	697867446	20,285.00	40.90	2,642.37	20,325.90	22,968.27
2020-08-26	697877521	49,939.50	525.84	6,560.50	50,465.34	57,025.84
2020-09-21	697884880	4,503.50	-	585.46	4,503.50	5,088.96
2020-11-20	697908056	17,579.50	-	2,285.34	17,579.50	19,864.84
2020-12-20	697921602	16,722.50	-	2,173.93	16,722.50	18,896.43
2021-03-25	697956989	12,045.00	-	1,565.85	12,045.00	13,610.85
2021-04-23	697969091	4,245.50	-	551.92	4,245.50	4,797.42
2021-05-31	697981774	4,296.50	-	558.55	4,296.50	4,855.05
2021-07-23	698001095	1,918.50	-	249.41	1,918.50	2,167.91
2021-08-31	698013073	2,854.00	-	371.02	2,854.00	3,225.02
2021-09-20	698019594	19,049.00	582.91	2,510.55	19,631.91	22,142.46
2021-10-29	698034534	2,462.00	15.60	322.09	2,477.60	2,799.69
2021-11-29	698044879	2,713.00	-	352.69	2,713.00	3,065.69
2021-12-31	698068908	8,568.00	-	1,113.84	8,568.00	9,681.84
2022-02-23	698082348	3,396.50	-	441.55	3,396.50	3,838.05
2022-03-25	698092521	12,543.00	-	1,630.59	12,543.00	14,173.59
2022-04-27	698105063	8,415.50	-	1,094.02	8,415.50	9,509.52

DATE	INVOICE NUMBER	FEES	DISB	TAX	TOTAL FEES & DISB (PRE-TAX)	TOTAL FEES & DISB (POST-TAX)
2022-08-19	698146668	6,162.50	-	801.13	6,162.50	6,963.63
2022-11-25	698180615	18,958.00	-	2,464.54	18,958.00	21,422.54
2022-12-19	698191658	5,149.50	-	669.44	5,149.50	5,818.94
2022-12-31	698203757	1,885.00	-	245.05	1,885.00	2,130.05
2023-02-16	698216923	10,267.50	-	1,334.78	10,267.50	11,602.28
2023-03-22	698228797	1,675.50	-	217.82	1,675.50	1,893.32
2023-04-19	698239889	9,552.50	-	1,241.83	9,552.50	10,794.33
2023-05-19	698252647	29,097.00	305.30	3,822.30	29,402.30	33,224.60
2023-07-17	698271725	16,521.50	-	2,147.80	16,521.50	18,669.30
2023-08-22	698285467	796.50	-	103.55	796.50	900.05
2023-09-29	698297771	7,697.50	-	1,000.68	7,697.50	8,698.18
2023-10-23	698307842	3,141.50	-	408.40	3,141.50	3,549.90
2023-11-20	698317959	1,032.00	3.90	134.67	1,035.90	1,170.57
2023-12-20	698331831	5,450.00	-	708.50	5,450.00	6,158.50
2023-12-31	698335702	8,832.50	-	1,148.23	8,832.50	9,980.73
2024-02-07	698351736	17,533.50	-	2,279.36	17,533.50	19,812.86
TOTAL:		**$1,383,135.00**	**$11,455.88**	**$181,070.78**	**$1,394,590.88**	**$1,575,661.66**

This is Exhibit "C" referred to in the Affidavit of Bevan Brooksbank affirmed by Bevan Brooksbank of the City of Toronto, in the Province of Ontario, before me at the City of Vaughan, in the Province of Ontario, on February 27, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A Commissioner for Taking Affidavits

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KPMG Inc.
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December 31, 2017

Invoice # 697537209
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to September 30, 2017 in connection with the above matter as described in the attached.

Fees	$ 134,157.00
Disbursements	2,101.89
HST on Fees and Taxable Disbursements	17,692.85
Total this Invoice	**$ 153,951.74**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 0.8% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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December 31, 2017
Invoice # 697537209
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to September 30, 2017

Aug 1, 2017	R. Belanger	0.50	Corresponded re [redacted] re Global One settlement.
Aug 1, 2017	A. MacFarlane	0.60	Review and revise settlement agreement and release re Global One settlement.
Aug 1, 2017	A. MacFarlane	0.70	Telephone conference call with KPMG and R. Weir to discuss executives and Radius settlement options.
Aug 1, 2017	A. MacFarlane	0.20	Emails from J. Sleeth re draft email regarding executive settlement options.
Aug 1, 2017	A. MacFarlane	0.10	Email from R. Weir re executives settlement strategy.
Aug 1, 2017	A. MacFarlane	0.20	Email from A. Apps re Radius counter offer to settle.
Aug 1, 2017	A. MacFarlane	0.10	Email to KPMG and GIA re Radius counter offer to settle.
Aug 1, 2017	A. MacFarlane	0.20	Review of draft email to GIA re Radius settlement issues.
Aug 1, 2017	A. MacFarlane	0.30	Emails to H. Silverman and R. Belanger re Global One settlement.
Aug 1, 2017	A. MacFarlane	0.10	Email to and email from J. Bunting re Global One settlement.
Aug 1, 2017	A. MacFarlane	0.10	Email to GIA re Global One settlement, and to KPMG re draft email to GIA.
Aug 1, 2017	A. MacFarlane	0.10	Email from R. Weir re executives settlement proposal.
Aug 1, 2017	A. MacFarlane	0.10	Email to J. Bunting re Global One settlement revisions.
Aug 1, 2017	A. MacFarlane	0.10	Email to A. Apps re settlement offer.
Aug 1, 2017	H.S. Silverman	0.70	Email from A. MacFarlane re Global One settlement closing; review settlement agreement; further emails with A. MacFarlane and R. Belanger re same.
Aug 1, 2017	D.O. Smith	0.40	Emails to and from clients re settlement offer from Radius.
Aug 1, 2017	R.W. Weir	1.20	Review emails from J. Sleeth, K. Alexander and A. MacFarlane; conference call with KPMG; email K. Alexander; revise email.
Aug 2, 2017	R. Belanger	2.20	Corresponded re closing of Global One settlement; revised documents re same.

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Aug 2, 2017	A. MacFarlane	0.10	Discussions with H. Silverman re release for Global One.
Aug 2, 2017	A. MacFarlane	0.20	Emails to and emails from KPMG and J. Bunting re escrow closing.
Aug 2, 2017	A. MacFarlane	0.40	Emails to and emails from C. Schildt re Global One release and settlement agreement.
Aug 2, 2017	A. MacFarlane	0.20	Emails to and emails from H. Silverman and R. Belanger re changes to settlement documentation.
Aug 2, 2017	A. MacFarlane	0.20	Discussions with R. Belanger re release and settlement agreement.
Aug 2, 2017	A. MacFarlane	0.50	Emails to and emails from C. Schildt with respect to settlement agreement and release.
Aug 2, 2017	A. MacFarlane	0.20	Review and revise mutual release.
Aug 2, 2017	A. MacFarlane	0.30	Emails to and emails from J. Bunting re settlement agreement and release.
Aug 2, 2017	A. MacFarlane	0.30	Emails to and emails from J. Sleeth, J. Bunting re wiring of escrow funds, settlement and release.
Aug 2, 2017	A. MacFarlane	0.10	Emails to and emails from R. Belanger re interest calculation.
Aug 2, 2017	A. MacFarlane	0.40	Emails to and emails from H. Silverman and R. Belanger re release of settlement funds from escrow.
Aug 2, 2017	A. MacFarlane	0.50	Emails to and emails from C. Schildt re Global One settlement.
Aug 2, 2017	A. MacFarlane	0.30	Review of revised settlement documents.
Aug 2, 2017	A. MacFarlane	0.20	Review and revise settlement agreement and release.
Aug 2, 2017	H.S. Silverman	1.20	Coordinate Global One closing; revise documents re same.
Aug 3, 2017	R. Belanger	2.60	Corresponded re Global One settlement documentation; coordinated executed documentation; corresponded re wire.
Aug 3, 2017	A. MacFarlane	0.20	Office discussion with R. Belanger re release and escrow funds.
Aug 3, 2017	A. MacFarlane	0.20	Telephone attendance with P. Hamilton and D. Byers re mutual release.
Aug 3, 2017	A. MacFarlane	0.10	Telephone attendance with J. Sleeth re escrow closing issues.

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Aug 3, 2017	A. MacFarlane	0.20	Emails to and emails from C. Schildt re execution of release.
Aug 3, 2017	A. MacFarlane	0.20	Emails to and emails from J. Sleeth re execution of release and settlement agreement.
Aug 3, 2017	A. MacFarlane	0.30	Emails to and emails from J. Bunting re signature blocks for release and settlement agreement.
Aug 3, 2017	A. MacFarlane	0.30	Emails to and emails from C. Schildt re Global One settlement documents and execution of release.
Aug 3, 2017	A. MacFarlane	0.10	Emails to and emails from N. Brearton re e-signatures.
Aug 3, 2017	A. MacFarlane	0.20	Emails to and emails from J. Sleeth re executive settlement proposals.
Aug 3, 2017	A. MacFarlane	0.10	Emails to and emails from J. Sleeth re Global One settlement documents.
Aug 3, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth re execution of settlement agreement.
Aug 3, 2017	A. MacFarlane	0.20	Emails from R. Belanger re Global One executed documents.
Aug 3, 2017	H.S. Silverman	0.30	Emails with J. Sleeth, R. Belanger and A. MacFarlane re Global One closing.
Aug 3, 2017	R.W. Weir	1.30	Prepare offers to settle for executives; email J. Sleeth.
Aug 3, 2017	S. Young	0.90	Conference with R. Weir re status update; drafting offer letters re executive claims.
Aug 4, 2017	R. Belanger	0.70	Corresponded re wire.
Aug 4, 2017	A. MacFarlane	0.30	Emails to J. Rosen and J. Bunting re signature blocks for Global One.
Aug 4, 2017	A. MacFarlane	0.10	Email to and email from J. Bunting re closing for settlement agreement.
Aug 4, 2017	A. MacFarlane	0.20	Email to and email from R. Weir re email regarding settlement letters for executives.
Aug 4, 2017	A. MacFarlane	0.30	Emails from K. Alexander, R. Weir and J. Sleeth re executives settlement.
Aug 4, 2017	A. MacFarlane	0.20	Emails from J. Sleeth and R. Weir re executive settlement letters.
Aug 4, 2017	A. MacFarlane	0.20	Emails to H. Silverman and R. Belanger re signature blocks for settlement agreement and release.

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Aug 4, 2017	A. MacFarlane	0.10	Review of signature blocks for release and settlement agreement.
Aug 4, 2017	A. MacFarlane	0.10	Email to KPMG and GIA re confirmation receipt of funds.
Aug 4, 2017	A. MacFarlane	0.10	Emails from J. Rosen re confirmation receipt of funds for closing.
Aug 4, 2017	H.S. Silverman	0.20	Emails from A. MacFarlane and R. Belanger re closing.
Aug 4, 2017	C. Volpentesta	0.20	Emails from S. Young.
Aug 4, 2017	R.W. Weir	1.50	Telephone calls with J. Sleeth; email K. Alexander and J. Millman; review financial statements and further production; revise executive letters; all emails; telephone call with with K. Alexander and J. Milburn.
Aug 4, 2017	S. Young	1.70	Revising executive offer letters per A. MacFarlane and J. Sleeth comments; communication with R. Weir re same and document production; compiling financial statements for production and drafting covering letters re same.
Aug 7, 2017	D.O. Smith	0.40	Emails to and from clients re email from GIA and reviewing revisions to settlement documents.
Aug 8, 2017	A. MacFarlane	0.20	Emails to A. Apps re meeting date.
Aug 8, 2017	A. MacFarlane	0.20	Emails to and emails from J. Sleeth, N. Brearton and D. Smith re Radius and employee issues.
Aug 8, 2017	A. MacFarlane	0.20	Emails to and emails from KPMG and D. Smith re meeting date for Radius.
Aug 8, 2017	D.O. Smith	0.40	Emails to and from clients re settlement offer from Radius.
Aug 8, 2017	D.O. Smith	0.10	Emails from GIA re settlement offer from Radius.
Aug 8, 2017	R.W. Weir	0.30	All emails with J. Sleeth; telephone call with J. Sleeth.
Aug 8, 2017	S. Young	0.10	Correspondence from J. Sleeth and R. Weir re executive offers to settle.
Aug 9, 2017	D.O. Smith	0.20	Emails to and from clients re meeting with Radius.
Aug 9, 2017	R.W. Weir	0.10	Email J. Sleeth re executives.
Aug 10, 2017	A. MacFarlane	0.30	Emails from R. Weir and J. Sleeth re executive settlement issues.
Aug 10, 2017	D.O. Smith	0.10	Emails from GIA re settlement offer from Radius.

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Aug 10, 2017	D.O. Smith	0.20	Emails to and from client re email from GIA re settlement offer from Radius.
Aug 10, 2017	R.W. Weir	0.30	Telephone call with J. Milburn; all emails with J. Sleeth re numbers.
Aug 11, 2017	C. Volpentesta	0.20	Email from S. Young; Email to S. Young.
Aug 11, 2017	R.W. Weir	1.50	Revise settlement letters; all emails with J. Sleeth, K. Alexander and J. Milburn; review fees; telephone call with J. Sleeth.
Aug 11, 2017	S. Young	0.60	Correspondence with J. Sleeth, R. Weir and A. MacFarlane re executive offers to settle; revising executive offer letters.
Aug 13, 2017	R.W. Weir	0.20	All emails with J. Sleeth and A. MacFarlane re [redacted]
Aug 14, 2017	R. Belanger	0.50	Corresponded re release of funds.
Aug 14, 2017	A. MacFarlane	0.20	Email to and email from R. Belanger re payment of escrow funds.
Aug 14, 2017	A. MacFarlane	0.20	Emails to and emails from J. Sleeth and D. Smith re Radius.
Aug 14, 2017	A. MacFarlane	0.10	Review of email from A. Apps.
Aug 14, 2017	A. MacFarlane	0.20	Review of draft email to C. Schildt.
Aug 14, 2017	A. MacFarlane	0.30	Telephone conference call re Radius counter-offer.
Aug 14, 2017	H.S. Silverman	0.20	Emails from A. MacFarlane and R. Belanger re Global One escrow agreement.
Aug 14, 2017	D.O. Smith	0.50	Call with client re negotiations with Radius re claim and response of GIA.
Aug 14, 2017	D.O. Smith	0.20	Reviewing email from client re response to GIA.
Aug 15, 2017	R. Belanger	0.40	Corresponded re release of funds formalities.
Aug 15, 2017	A. MacFarlane	0.20	Email to and email from D. Smith re litigation timetable.
Aug 15, 2017	A. MacFarlane	0.20	Email to and email from R. Belanger re escrow agreement.
Aug 15, 2017	A. MacFarlane	0.10	Email to and email from H. Silverman re escrow agreement.
Aug 15, 2017	A. MacFarlane	0.20	Emails from J. Sleeth and C. Schildt re counter-offer re Radius.
Aug 15, 2017	A. MacFarlane	0.20	Review and revise litigation timetable.
Aug 15, 2017	A. MacFarlane	0.30	Review and revise offer and email to A. Apps.

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Aug 15, 2017	A. MacFarlane	0.10	Discussion with C. Mason re escrow agreement.
Aug 15, 2017	H.S. Silverman	0.50	Review Global One escrow agreement; email to A. MacFarlane and R. Belanger re same; further emails from R. Belanger and A. MacFarlane re same.
Aug 15, 2017	D.O. Smith	0.10	Reviewing email from GIA re settlement.
Aug 15, 2017	D.O. Smith	0.40	Drafting timetable re litigation steps re Radius claim.
Aug 15, 2017	D.O. Smith	0.30	Revising timetable re litigation steps re Radius claim and email to clients.
Aug 15, 2017	D.O. Smith	0.40	Reviewing emails from liquidator and GIA re Radius offer.
Aug 16, 2017	A. MacFarlane	0.30	Emails from J. Sleeth, D. Smith and R. Weir re Radius and Exec settlements.
Aug 16, 2017	A. MacFarlane	0.40	Review of correspondence from J. Milburn and K. Alexander re executive counter offer.
Aug 16, 2017	A. MacFarlane	0.30	Emails to J. Sleeth and R. Weir re counter offers from executive employees.
Aug 16, 2017	D.O. Smith	0.20	Email to and from client re Radius litigation timetable.
Aug 16, 2017	D.O. Smith	0.10	Email to counsel for Radius re litigation timetable.
Aug 17, 2017	A. MacFarlane	0.30	Review of correspondence from Executives' counsel re counter offer to settle.
Aug 17, 2017	A. MacFarlane	0.20	Emails to and emails from J. Sleeth and R. Weir re Executives' counter offer to settle.
Aug 17, 2017	R.W. Weir	0.70	Review correspondence from K. Alexander and J. Milburn; telephone call with J. Sleeth.
Aug 20, 2017	A. MacFarlane	0.20	Email from J. Sleeth to C. Childt re Executive Claims.
Aug 20, 2017	A. MacFarlane	0.20	Email from J. Sleeth to C. Schildt re updated status for claims.
Aug 20, 2017	R.W. Weir	0.50	Review GIA email re counter offers; all emails with J. Sleeth.
Aug 21, 2017	R.W. Weir	0.20	Review emails from KPMG and GIA.
Aug 21, 2017	S. Young	0.10	Reviewing recommendations from J. Sleeth to C. Schildt re executive claim.
Aug 22, 2017	A. MacFarlane	0.20	Emails to and emails from J. Sleeth re offer received from Executives.
Aug 22, 2017	R.W. Weir	1.20	Telephone call with J. Sleeth; telephone calls with K. Alexander and J. Milburn; email J. Sleeth.

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Aug 22, 2017	S. Young	0.10	Correspondence with J. Sleeth and R. Weir re executive offers to settle; conference with R. Weir re same.
Aug 23, 2017	A. MacFarlane	0.20	Email to and email from D. Smith re Radius settlement.
Aug 23, 2017	A. MacFarlane	0.30	Email to and email from C. Schilt re settlement with Radius.
Aug 23, 2017	A. MacFarlane	0.40	Emails to and emails from A. Apps and J. Sleeth with respect to Radius settlement.
Aug 23, 2017	A. MacFarlane	0.30	Telephone attendances with A. Apps with respect to settlement of Radius claim.
Aug 23, 2017	D.O. Smith	0.20	Email from counsel for Radius re settlement.
Aug 23, 2017	R.W. Weir	0.20	All emails with J. Sleeth re settlement; review GIA response.
Aug 24, 2017	D.O. Smith	3.20	Drafting release and settlement agreement re settlement of Radius Claim.
Aug 28, 2017	A. MacFarlane	0.20	Email to and email from D. Smith re Radius release and settlement agreement.
Aug 28, 2017	A. MacFarlane	0.20	Emails to and emails from D. Byers and J. Sleeth re court date and relief to be sought.
Aug 28, 2017	A. MacFarlane	0.80	Telephone conference call with KPMG, C. Mason, D. Smith and R. Weir to discuss MBTOR wind-up.
Aug 28, 2017	D.O. Smith	0.20	Email to and from client re settlement agreement re settlement of Radius Claim.
Aug 28, 2017	D.O. Smith	0.30	Call with clients re status of Radius claims and other business.
Aug 28, 2017	R.W. Weir	0.50	Conference call with KPMG to update outstanding claims.
Aug 28, 2017	S. Young	0.40	Call with BLG team and KPMG re status of the executive litigation and next steps.
Aug 29, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth re draft email to C. Schildt.
Aug 29, 2017	A. MacFarlane	0.50	Emails to and emails from D. Smith re revisions to release and settlement agreement.
Aug 29, 2017	A. MacFarlane	0.60	Review of revised draft release and settlement agreement.
Aug 29, 2017	D.O. Smith	0.40	Calls with client re Radius settlement documents.

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Aug 29, 2017	D.O. Smith	2.20	Revising Radius Settlement Documents and email to clients.
Aug 29, 2017	D.O. Smith	0.10	Reviewing draft email to GIA.
Aug 29, 2017	R.W. Weir	0.70	Telephone call with K. Alexander and J. Milburn; telephone call with J. Sleeth; review and provide comments on email to GIA.
Aug 29, 2017	S. Young	0.10	Communication with R. Weir re litigation timetable; correspondence with J. Sleeth re same.
Aug 30, 2017	A. MacFarlane	0.50	Review and revise release and settlement agreement.
Aug 30, 2017	A. MacFarlane	0.20	Further revisions to settlement agreement.
Aug 30, 2017	A. MacFarlane	0.20	Review of revised release and settlement agreement.
Aug 30, 2017	A. MacFarlane	0.20	Office discussion with D. Smith re revisions to release and settlement agreement.
Aug 30, 2017	A. MacFarlane	0.40	Emails to and emails from D. Smith with respect to revisions to settlement agreement and release.
Aug 30, 2017	A. MacFarlane	0.20	Email to D. Smith re revisions to release.
Aug 30, 2017	A. MacFarlane	0.20	Email to C. Schildt re settlement agreement and release re Radius.
Aug 30, 2017	D.O. Smith	0.50	Revising Radius settlement documents.
Aug 30, 2017	D.O. Smith	0.30	Call with client and email to client re Radius settlement documents.
Aug 30, 2017	R.W. Weir	0.20	Review revised email to GIA; email J. Sleeth.
Aug 30, 2017	S. Young	0.10	Correspondence re executive claims.
Sep 3, 2017	A. MacFarlane	0.20	Emails to and emails from C. Schildt re court date and Radius settlement.
Sep 5, 2017	A. MacFarlane	0.10	Email to and email from P. Hamilton re settlement documents.
Sep 6, 2017	A. MacFarlane	0.10	Email to J. Sleeth re employee claims.
Sep 6, 2017	A. MacFarlane	0.20	Email to and email from KPMG re revisions to settlement agreement.
Sep 6, 2017	A. MacFarlane	0.10	Email to A. Apps re settlement agreement.
Sep 6, 2017	A. MacFarlane	0.20	Email to D. Byers re executive employee claims.
Sep 6, 2017	A. MacFarlane	0.20	Telephone attendance with D. Byers re executive employee claims.
Sep 6, 2017	A. MacFarlane	0.20	Telephone attendance with J. Sleeth re executive employee claims.

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Sep 6, 2017	A. MacFarlane	0.30	Review of revised release and settlement agreement for Radius.
Sep 6, 2017	A. MacFarlane	0.20	Review of emails from J. Sleeth and K. Alexander re employee claims.
Sep 6, 2017	R.W. Weir	0.30	Email K. Alexander and J. Millburn re legal fees; review emails from KPMG and GIA.
Sep 7, 2017	A. MacFarlane	0.10	Review of draft correspondence from R. Weir to executive counsel.
Sep 7, 2017	A. MacFarlane	0.20	Emails from B. Brooksbank re motion materials.
Sep 7, 2017	A. MacFarlane	0.20	Emails from N. Brearton, J. Sleeth and A. Apps re settlement.
Sep 7, 2017	A. MacFarlane	0.10	Telephone attendance with J. Sleeth with respect to employee claims.
Sep 7, 2017	A. MacFarlane	0.10	Telephone attendance with A. Apps re Radius settlement.
Sep 7, 2017	D.O. Smith	0.20	Review signed settlement documents from Radius.
Sep 7, 2017	R.W. Weir	0.50	Telephone call with J. Sleeth re executives; prepare correspondence to K. Alexander and J. Millburn; email J. Sleeth.
Sep 7, 2017	S. Young	0.10	Reviewing draft letter to K. Alexander and J. Milburn re executive claims.
Sep 8, 2017	B. Brooksbank	1.40	Review of prior materials on approval of distribution re Maple Bank, meeting with A. MacFarlane for instructions on materials for next hearing.
Sep 8, 2017	A. MacFarlane	0.10	Discussions with S. Fyfe with respect to CRA issues.
Sep 8, 2017	A. MacFarlane	0.10	Email to and email from N. Brearton re Radius settlement.
Sep 8, 2017	A. MacFarlane	0.00	Emails to and emails from R. Weir and J. Sleeth re executive employee claims.
Sep 8, 2017	A. MacFarlane	0.20	Emails to A. Apps re Radius settlement.
Sep 8, 2017	A. MacFarlane	0.60	Meeting with B. Brooksbank to discuss distribution motion and other relief.
Sep 8, 2017	R.W. Weir	0.40	Email J. Sleeth; revise letter; telephone call with J. Sleeth.
Sep 10, 2017	A. MacFarlane	0.20	Email to J. Sleeth and N. Brearton re timelines with respect to distribution order.

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Sep 11, 2017	A. MacFarlane	0.10	Email to J. Sleeth re Radius.
Sep 11, 2017	A. MacFarlane	0.10	Email to and email from N. Brearton re Equitable/CMHC letter.
Sep 11, 2017	A. MacFarlane	0.10	Email to and email from C. Schildt re distribution motion.
Sep 11, 2017	A. MacFarlane	0.10	Emails from J. Sleeth with respect to employee claims and Radius settlement.
Sep 11, 2017	A. MacFarlane	0.10	Email to C. Mason, D. Smith and R. Weir re report.
Sep 11, 2017	R.W. Weir	0.20	Review all emails between KPMG and the GIA.
Sep 12, 2017	B. Brooksbank	2.60	Review of draft liquidator report, drafting of notice of motion for interim distribution motion.
Sep 12, 2017	A. MacFarlane	0.20	Revise draft notice of disallowance.
Sep 12, 2017	A. MacFarlane	0.20	Email to and email from R. Weir re amended notice of disallowance.
Sep 12, 2017	A. MacFarlane	0.30	Meeting with D. Smith to discuss revisions to report.
Sep 12, 2017	A. MacFarlane	0.30	Review additional claims order and principal offers claims bar date.
Sep 12, 2017	A. MacFarlane	0.10	Review of draft notice of disallowance.
Sep 12, 2017	A. MacFarlane	0.20	Telephone attendance with J. Sleeth re executive claims and indemnity.
Sep 12, 2017	A. MacFarlane	0.20	Email to N. Brearton re correspondence to Equitable.
Sep 12, 2017	A. MacFarlane	0.30	Emails from J. Sleeth to C. Schildt re resolving Radius claim.
Sep 12, 2017	A. MacFarlane	0.20	Review of draft correspondence to Equitable from KPMG.
Sep 12, 2017	A. MacFarlane	0.30	Telephone conference call with R. Weir, S. Young and J. Sleeth to discuss executives' amended indemnity claim and disallowance by liquidator.
Sep 12, 2017	D.O. Smith	1.60	Review and revised Liquidator's report.
Sep 12, 2017	D.O. Smith	0.20	Meeting with A. MacFarlane re Liquidator's report.
Sep 12, 2017	R.W. Weir	0.50	Review letter re Equitable Bank and CMHC; email A. MacFarlane; conference call re indemnity claim.

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Sep 12, 2017	S. Young	1.30	Call with J. Sleeth, A. MacFarlane and R. Weir re amending notices of disallowance; reviewing amendments to proofs of claim and indemnity claims; drafting amended notices of disallowance to address indemnity claims.
Sep 13, 2017	B. Brooksbank	0.40	Review of revised draft of liquidator report, emails with A. MacFarlane re details for preparation of notice of motion and requested order.
Sep 13, 2017	S.J. Fyfe	1.00	Discussion with J. Sleeth regarding tax report; preliminary review of branch tax issue.
Sep 13, 2017	A. MacFarlane	0.10	Email to C. Mason re twelfth report.
Sep 13, 2017	A. MacFarlane	0.20	Email to and email from R. Weir and S. Young re amended notices of disallowance.
Sep 13, 2017	A. MacFarlane	0.20	Email to and email from B. Brooksbank re notice of motion and receiver's report.
Sep 13, 2017	A. MacFarlane	1.70	Review and revise twelfth report.
Sep 13, 2017	A. MacFarlane	0.20	Review of amended notices of disallowance re executive employees.
Sep 13, 2017	A. MacFarlane	0.10	Telephone attendances with J. Sleeth re twelfth report.
Sep 13, 2017	C. Mason	1.20	Coordinating and inserting comments on Liquidator's Twelfth Report; email to J. Sleeth.
Sep 13, 2017	D.O. Smith	0.20	Email to and from client re Liquidator's report.
Sep 13, 2017	R.W. Weir	1.60	Review amendments to the Notice of Disallowance; review and revise Court report re outstanding executive claims; all email with J. Sleeth.
Sep 13, 2017	S. Young	2.10	Drafting amended notices of disallowance to include indemnity claims; communication with R. Weir and correspondence with R. Weir, A. MacFarlane and J. Sleeth re same.
Sep 14, 2017	B. Brooksbank	3.70	Draft notice of motion and order for further distribution hearing, review of revisions to report of liquidator for same, initial drafting of factum in support and review of prior decision of court on interim distribution.
Sep 14, 2017	S.J. Fyfe	3.00	Review opinion from E&Y Law on winding up of Maple Bank; make notes for further analysis and discussion.
Sep 14, 2017	C. Mason	0.20	Telephone call with J. Sleeth re Liquidator's Twelfth Report.

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Sep 14, 2017	D.O. Smith	0.30	Call with KPMG re draft Liquidator's report.
Sep 14, 2017	D.O. Smith	0.50	Email to and from KPMG and review further revisions to Liquidator's report.
Sep 15, 2017	B. Brooksbank	4.00	Revisions to notice of motion, order and drafting of fee affidavits for Gowlings and BLG, emails with client and A. MacFarlane on same, emails to GIA and counsel on same, review of second ICC report and emails on same.
Sep 15, 2017	S.J. Fyfe	4.00	Prepare notes on [redacted]; research [redacted] discuss [redacted] with J. Kabouchi (x3).
Sep 15, 2017	J. Kabouchi	2.40	Research re [redacted]; meetings with S. Fyfe.
Sep 15, 2017	A. MacFarlane	0.10	Email to and email from J. Sleeth and C. Schildt re approval of employee claims.
Sep 15, 2017	A. MacFarlane	0.20	Email to and email from B. Brooksbank re draft distribution order.
Sep 15, 2017	A. MacFarlane	0.30	Emails to and emails from J. Wigley, J. Sleeth and B. Brooksbank re cost report.
Sep 15, 2017	A. MacFarlane	0.70	Review of draft twelfth report.
Sep 15, 2017	A. MacFarlane	0.50	Review of further revised draft twelfth report.
Sep 15, 2017	A. MacFarlane	0.40	Review of notice of motion and draft order.
Sep 15, 2017	A. MacFarlane	0.20	Telephone attendance with B. Brooksbank re cost report and draft order.
Sep 15, 2017	A. MacFarlane	0.20	Email from J. Sleeth re executive compensation.
Sep 15, 2017	A. MacFarlane	0.40	Review of comments from C. Schildt re twelfth report.
Sep 15, 2017	A. MacFarlane	0.60	Review of revised twelfth report.
Sep 15, 2017	D.O. Smith	0.30	Review proposed changes of GIA to Liquidator's report and email to KPMG.
Sep 15, 2017	R.W. Weir	1.40	Telephone call with J. Sleeth; all emails re executive claims; all emails with J. Milburn and K. Alexander; finalize amended notices of disallowance; review GIA edits to report.
Sep 15, 2017	S. Young	0.20	Correspondence to K. Alexander and J. Milburn re amended notices of disallowance.

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Sep 16, 2017	B. Brooksbank	0.70	Emails with client, A. MacFarlane and GIA re revisions to motion materials and supporting reports.
Sep 16, 2017	R.W. Weir	0.20	All emails with J. Sleeth re executives.
Sep 18, 2017	B. Brooksbank	3.60	Finalize notice of motion, order and fees affidavits, emails with independent cost counsel, L. Wong and A. MacFarlane on same, draft factum for motion, meeting with A. MacFarlane.
Sep 18, 2017	S.J. Fyfe	2.20	Finish analysis re [redacted] check Bank Act definition of authorized foreign bank with Alex, [redacted] meeting with J. Kabouchi on issue of [redacted]
Sep 18, 2017	J. Kabouchi	2.80	Memo re [redacted] research re [redacted] email memo revisions; discussion with S. Fyfe.
Sep 18, 2017	A. MacFarlane	0.20	Email to and email from B. Brooksbank re cost report.
Sep 18, 2017	A. MacFarlane	0.30	Emails to and emails from J. Wigley and B. Brooksbank re cost report.
Sep 18, 2017	A. MacFarlane	0.50	Review of revised cost report.
Sep 18, 2017	A. MacFarlane	0.30	Review of legal research re [redacted]
Sep 18, 2017	A. MacFarlane	0.20	Review of revised schedule 2, to cost report.
Sep 18, 2017	A. MacFarlane	0.20	Review of revised schedule 7 to cost report.
Sep 18, 2017	A. MacFarlane	0.50	Telephone conference call with J. Sleeth and N. Brearton to discuss cost report and document management protocol.
Sep 18, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth with respect to revised report.
Sep 18, 2017	A. MacFarlane	0.30	Email to and email from B. Brooksbank re factum and affidavit.
Sep 18, 2017	A. MacFarlane	0.20	Review of affidavit of BLG re fees.
Sep 18, 2017	A. MacFarlane	0.40	Review and revise report.
Sep 18, 2017	A. MacFarlane	1.40	Review of revised twelfth report.

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Sep 18, 2017	C. Mason	1.00	Reviewing Liquidators Twelfth Report.
Sep 18, 2017	R.W. Weir	0.50	Review revisions to 12th Report; email J. Sleeth.
Sep 19, 2017	B. Brooksbank	3.80	Emails with client and A. MacFarlane, finalizing of motion materials for Service List, review and revise factum.
Sep 19, 2017	S.J. Fyfe	0.40	Final comments on accrued interest issue from J. Kabouchi brief discussion with A. MacFarlane re AFB status.
Sep 19, 2017	A. MacFarlane	0.20	Emails to B. Brooksbank re notice of motion, order and service list.
Sep 19, 2017	A. MacFarlane	0.20	Office discussion with S. Fyfe re tax issues.
Sep 19, 2017	A. MacFarlane	0.30	Review of draft distribution order.
Sep 19, 2017	A. MacFarlane	0.20	Review of Service List.
Sep 19, 2017	D.O. Smith	0.20	Reviewing and executing fee affidavit.
Sep 20, 2017	B. Brooksbank	4.00	Continue drafting of factum, review of supporting legal authorities for same.
Sep 20, 2017	A. Fotheringham	2.60	Redact dockets.
Sep 21, 2017	B. Brooksbank	2.90	Meeting with A. MacFarlane re remaining steps for motion preparation, drafting of letter to court re provision of redacted accounts, emails and call with client on same, revisions to factum to address sealing order, review of book of authorities for factum and instructions to clerk on same, review of confidential supplement.
Sep 21, 2017	A. Fotheringham	2.00	Review accounts for privileged and/or confidential information; discussion with B. Brooksbank regarding same; e-mail to A. MacFarlane regarding same; review Gowlings dockets.
Sep 21, 2017	L. Herd	1.40	Email instructions from B. Brooksbank to side barring various caselaw referenced in factum; preparation of same; preparation of book of authorities' cover, backpage and index; preparation of electronic book of authorities; email to B. Brooksbank enclosing side-barred cases.
Sep 21, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth re confidential supplement report.

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Sep 21, 2017	A. MacFarlane	0.40	Meeting with B. Brooksbank to discuss factum, cost report, fee affidavits and brief of authorities.
Sep 21, 2017	A. MacFarlane	1.20	Review and revise confidential supplement report.
Sep 21, 2017	A. MacFarlane	0.30	Review of cost report.
Sep 21, 2017	A. MacFarlane	0.20	Preparation of draft letter to RSJ Morawetz.
Sep 21, 2017	A. MacFarlane	0.30	Emails to and emails from A. Fotheringham re redaction of accounts.
Sep 21, 2017	D.O. Smith	0.60	Review draft confidential Liquidator's report and email to and from KPMG re report.
Sep 21, 2017	R.W. Weir	0.40	Review confidential supplement report; email J. Sleeth.
Sep 22, 2017	B. Brooksbank	2.90	Finalizing of factum, emails with client and A. MacFarlane on same, instructions to clerk re preparation for filing of materials with court, review of same and letter to court.
Sep 22, 2017	L. Herd	1.10	Finalize Factum and Book of Authorities; telephone call to Commercial List Court to obtain information re naming motion material on USB; compiled same onto USB for Commercial List Court; finalized letter to Justice Morawetz enclosing same.
Sep 22, 2017	A. MacFarlane	0.30	Email to B. Brooksbank re factum.
Sep 22, 2017	A. MacFarlane	0.50	Review of draft factum.
Sep 22, 2017	A. MacFarlane	1.50	Review and revise draft factum.
Sep 22, 2017	A. MacFarlane	0.20	Further revisions to revised factum.
Sep 22, 2017	A. MacFarlane	0.20	Revisions to letter to Service List.
Sep 22, 2017	A. MacFarlane	0.20	Telephone attendance with J. Sleeth with respect to confidential supplement, settlement agreement and release.
Sep 22, 2017	A. MacFarlane	0.20	Email to A. Fotheringham re redacted accounts.
Sep 22, 2017	A. MacFarlane	1.50	Review of BLG accounts, KPMG accounts and redactions.
Sep 24, 2017	A. Fotheringham	1.00	Review dockets of KPMG for privileged and confidential information.
Sep 24, 2017	A. MacFarlane	0.20	Email to and email from B. Brooksbank re revisions to factum.
Sep 24, 2017	A. MacFarlane	0.20	Email to and email from A. Fotheringham re factum and redaction of accounts.

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Sep 24, 2017	A. MacFarlane	0.60	Review of BLG accounts for redactions.
Sep 24, 2017	A. MacFarlane	0.10	Review of draft email to service list.
Sep 24, 2017	A. MacFarlane	0.70	Review and revise factum.
Sep 25, 2017	B. Brooksbank	2.50	Finalizing of materials for motion, emails with A. MacFarlane and client on same, instructions to assistants re service and filing, assembling of materials for use on attendance.
Sep 25, 2017	A. Fotheringham	0.20	Further redactions to accounts; e-mails to and from A. MacFarlane regarding same.
Sep 25, 2017	L. Herd	0.20	Prepared electronic USB Factum and Book of Authorities of the Liquidator for filing with the Court; arranged filling of same with B. Brooksbank.
Sep 25, 2017	A. MacFarlane	0.30	Email to and email from J. Sleeth re agenda points for meeting with GIA.
Sep 25, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth re calculations for employee claims.
Sep 25, 2017	A. MacFarlane	0.20	Email to B. Brooksbank re revisions to factum.
Sep 25, 2017	A. MacFarlane	0.20	Office discussion with B. Brooksbank re factum, brief of authorities and court attendance.
Sep 25, 2017	A. MacFarlane	0.20	Review and revise factum re KPMG comments.
Sep 25, 2017	A. MacFarlane	0.30	Review of winding-up order and power of liquidator.
Sep 25, 2017	A. MacFarlane	0.20	Email to and email from B. Brooksbank re attendance at motion.
Sep 25, 2017	A. MacFarlane	1.50	Preparation for court attendance, review of motion record and confidential supplement.
Sep 25, 2017	A. MacFarlane	0.80	Telephone conference call with KPMG and R. Weir re agenda and employment issues.
Sep 25, 2017	A. MacFarlane	1.80	Meeting with GIA, KPMG, D. Byers, P. Hamilton and R. Weir to discuss upcoming motion, winding-up issues, employment claims.
Sep 25, 2017	A. MacFarlane	2.40	Preparation for court attendance, review of factum, brief of authorities, review twelfth report and preparation of submissions.
Sep 25, 2017	R.W. Weir	2.60	Prepare minutes of settlement for executives; conference call with KPMG; attend meeting at Stikeman Elliott.

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Sep 25, 2017	L. White	0.50	Filed a Factum and Brief at the Commercial Court; delivered material to Justice Morawetz.
Sep 26, 2017	B. Brooksbank	2.00	Attendance on hearing to seek approval of second interim distribution, form of sealing order.
Sep 26, 2017	S.J. Fyfe	0.60	Conference with A. MacFarlane re next steps follow up with J. Sleeth.
Sep 26, 2017	E. Gratton	0.20	Telephone call with A. MacFarlane.
Sep 26, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Sep 26, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Sep 26, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Sep 26, 2017	E. Gratton	0.20	Email from N. Brearton.
Sep 26, 2017	A. MacFarlane	1.30	Preparation for court, final review of factum, twelfth report, confidential supplement and appendices thereto; review of submissions; discussion with B. Brooksbank and R. Weir.
Sep 26, 2017	A. MacFarlane	0.20	Telephone attendance with J. Sleeth with respect to distribution order and sealing of confidential supplement.
Sep 26, 2017	A. MacFarlane	0.10	Voicemail to J. Sleeth re distribution order and sealing order.
Sep 26, 2017	A. MacFarlane	0.10	Email to A. Apps re settlement agreement and release.
Sep 26, 2017	A. MacFarlane	0.20	Emails from J. Milburn and K. Alexander re employee claims.
Sep 26, 2017	A. MacFarlane	2.30	Attendance at court to obtain distribution order and approval of accounts.
Sep 26, 2017	A. MacFarlane	0.30	Review and revise correspondence to Equitable Bank and CMHC re sealing order.
Sep 26, 2017	A. MacFarlane	0.20	Telephone attendance with S. Fyfe re CRA tax issues.
Sep 26, 2017	A. MacFarlane	0.20	Office discussion with E. Gratton re data sharing protocol.
Sep 26, 2017	A. MacFarlane	0.20	Review of revised data sharing protocol.
Sep 26, 2017	A. MacFarlane	0.10	Email to and email from S. Fyfe with respect to tax issues.
Sep 26, 2017	A. MacFarlane	0.10	Email to R. Weir with respect to correspondence to Equitable Bank and CMHC.

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Sep 26, 2017	A. MacFarlane	0.10	Email to N. Brearton and R. Weir with respect to correspondence to Equitable Bank and CMHC.
Sep 26, 2017	A. MacFarlane	0.10	Telephone attendance N. Brearton re data sharing protocol and information sharing issues.
Sep 26, 2017	C. Volpentesta	2.40	Emails to and from R. Weir; Email from S. Young enclosing Disclosure Undertakings; Emails from S. Young re further client production.
Sep 26, 2017	R.W. Weir	3.40	All emails with K. Alexander and J. Millburn; attend court; correspondence re indemnity claims; review letter to CMHC and Equitable; email K. Alexander and M. Bramhill re disclosure.
Sep 27, 2017	E. Gratton	1.40	Review documents received; emails exchanged and Data Access Protocol.
Sep 27, 2017	E. Gratton	0.40	Telephone conversation with A. MacFarlane.
Sep 27, 2017	E. Gratton	0.60	Telephone conversation with KPMG (J. Sleeth, N. Brearton and A. MacFarlane).
Sep 27, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Sep 27, 2017	E. Gratton	0.20	Email exchange with J. Graham.
Sep 27, 2017	F.J. Joli-Coeur	3.00	Discussion with E. Gratton, research, drafting email.
Sep 27, 2017	A. MacFarlane	0.30	Email to J. Graham re authorized foreign banks under Bank Act.
Sep 27, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth with respect to distribution and Radius settlement.
Sep 27, 2017	A. MacFarlane	0.10	Emails from R. Weir and J. Sleeth re employee issues.
Sep 27, 2017	A. MacFarlane	0.40	Telephone attendance with E. Gratton re [redacted]
Sep 27, 2017	A. MacFarlane	0.60	Telephone conference call with E. Gratton, N. Brearton and J. Sleeth to discuss [redacted]
Sep 27, 2017	A. MacFarlane	0.20	Follow up telephone conversation re E. Gratton concerning [redacted]
Sep 27, 2017	A. MacFarlane	0.10	Follow up email to J. Graham re Bank Act issues.
Sep 27, 2017	A. MacFarlane	0.20	Telephone attendance with J. Graham re Bank Act issues and authorized foreign banks.
Sep 28, 2017	S.J. Fyfe	1.50	Conference call with J. Sleeth and finalize notes for discussion with EY on [redacted]

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Sep 28, 2017	F.J. Joli-Coeur	1.50	Discussion with E. Gratton, research, drafting email.
Sep 28, 2017	C. Volpentesta	3.00	Email from S. Young; organize client documents.
Sep 29, 2017	V. Desai	1.40	Research into powers and duties of liquidators.
Sep 29, 2017	V. Desai	0.30	Internal meeting with Eloïse Gratton to discuss question and mandate.
Sep 29, 2017	V. Desai	2.30	Research on question of transfer/sharing of personal information to affiliated/related company.
Sep 29, 2017	V. Desai	1.50	Summary of findings and e-mail to Eloïse Gratton.
Sep 29, 2017	S.J. Fyfe	1.00	Review proposal from EY on [redacted] discussion with Jorden on next steps.

TO OUR FEES $ 134,157.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
R. Belanger	6.90	$ 390.00	$ 2,691.00
B. Brooksbank	34.50	450.00	15,525.00
V. Desai	5.50	260.00	1,430.00
A. Fotheringham	5.80	360.00	2,088.00
S.J. Fyfe	13.70	995.00	13,631.50
E. Gratton	3.80	675.00	2,565.00
L. Herd	2.70	160.00	432.00
F.J. Joli-Coeur	4.50	275.00	1,237.50
J. Kabouchi	5.20	375.00	1,950.00
A. MacFarlane	64.50	925.00	59,662.50
C. Mason	2.40	640.00	1,536.00
H.S. Silverman	3.10	925.00	2,867.50
D.O. Smith	15.50	600.00	9,300.00
C. Volpentesta	5.80	295.00	1,711.00
R.W. Weir	22.60	650.00	14,690.00

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L. White	0.50	220.00	110.00
S. Young	7.80	350.00	2,730.00
	204.80		$ 134,157.00

DISBURSEMENTS:

Non-Taxable

Notice of Motion	$160.00
Total Non-Taxable Disbursements	160.00

Taxable G=GST; Q=QST; H=HST; P=PST

Bank Service Charge	110.50	H
Binding Charges	48.20	H
Conference Calls	1.02	H
Copies	1,474.80	H
Courier	94.37	H
Quicklaw Searches	213.00	H
Total Taxable Disbursements	1,941.89	

Total Disbursements	2,101.89
Total Fees and Disbursements	136,258.89
HST on Fees and Taxable Disbursements	17,692.85
TOTAL THIS INVOICE	**$ 153,951.74**

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December 31, 2017
Invoice # 697537209
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 134,157.00
Disbursements	2,101.89
HST on Fees and Taxable Disbursements	17,692.85
Total this Invoice	**$ 153,951.74**

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December 31, 2017

Invoice # 697544003
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to November 30, 2017 in connection with the above matter as described in the attached.

Fees	$ 160,063.00
Disbursements	322.00
HST on Fees and Taxable Disbursements	20,850.05
Total this Invoice	**$ 181,235.05**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Alex MacFarlane

PAYABLE ON RECEIPT
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PROFESSIONAL SERVICES RENDERED to November 30, 2017

Oct 2, 2017	S.J. Fyfe	0.40	Review summary of tax reassessments and email to R. Westwood with next steps.
Oct 2, 2017	E. Gratton	1.70	Drafting of summary of legal framework.
Oct 2, 2017	F.J. Joli-Coeur	0.90	Research on the notion of organization under PIPEDA.
Oct 2, 2017	A. MacFarlane	0.20	Emails to and emails from C. Schild, J. Sleeth and R. Weir re employee compensation accounts.
Oct 2, 2017	R.W. Weir	0.50	All emails with J. Millburn and K. Alexander.
Oct 3, 2017	E. Gratton	2.30	Preparing memorandum (legal analysis and recommendations for KPMG).
Oct 3, 2017	F.J. Joli-Coeur	1.40	Research r[redacted]; Review relevant case law.
Oct 3, 2017	F.J. Joli-Coeur	0.80	Review court order to determine extent of judicial authorization under PIPEDA.
Oct 3, 2017	F.J. Joli-Coeur	1.20	Research [redacted].
Oct 4, 2017	S.J. Fyfe	0.60	Preparation for and discussion with R. Westwood regarding steps to resolve both current year and appeal years with CRA and response to last set of discussions.
Oct 4, 2017	E. Gratton	2.40	Finalize memorandum and email draft recommendations to A. MacFarlane.
Oct 4, 2017	E. Gratton	0.20	Email exchange with J. Sleeth.
Oct 4, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Oct 4, 2017	F.J. Joli-Coeur	2.40	Finalize research on notion of [redacted].
Oct 4, 2017	J. Kabouchi	0.20	Received instructions from S. Fyfe.
Oct 5, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Oct 5, 2017	E. Gratton	0.20	Send clean version of recommendations to A. MacFarlane.
Oct 5, 2017	A. MacFarlane	0.50	Review of memo from E. Gratton re PIPEDA issues.
Oct 5, 2017	A. MacFarlane	0.20	Email from and email to E. Gratton re related issues to PIPEDA.
Oct 5, 2017	A. MacFarlane	0.10	Email to and email from J. Sleeth re memo.

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Oct 5, 2017	S. Young	0.10	Reviewing letter from J. Milburn re legal fees incurred.
Oct 6, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Oct 6, 2017	A. MacFarlane	0.20	Review of correspondence from J. Milburn and K. Alexander re employee position on accounts.
Oct 6, 2017	A. MacFarlane	0.20	Email to E. Gratton re revisions to data source protocol.
Oct 6, 2017	A. MacFarlane	0.20	Telephone attendance with J. Sleeth re employee accounts and memo from E. Gratton.
Oct 7, 2017	R.W. Weir	0.30	Review emails from J. Sleeth and GIA; email J. Sleeth.
Oct 10, 2017	S.J. Fyfe	1.20	Review research on [redacted] and reply; consider notice of appeal process to consolidate various taxation years; discuss with S. Mirandola report to J. Sleeth and follow up with A. MacFarlane on status of tax appeals.
Oct 10, 2017	E. Gratton	0.20	Email from J. Sleeth.
Oct 10, 2017	E. Gratton	0.20	Email to A. MacFarlane.
Oct 10, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Oct 10, 2017	J. Kabouchi	1.10	Memo re [redacted].
Oct 10, 2017	A. MacFarlane	0.20	Email to and email from E. Gratton re data sharing issues.
Oct 10, 2017	A. MacFarlane	0.10	Email to and email from J. Sleeth re draft email to GIA re employee settlement.
Oct 10, 2017	A. MacFarlane	0.20	Telephone attendance with J. Sleeth to discuss email to GIA and settlement of employee claims.
Oct 10, 2017	A. MacFarlane	0.30	Review of draft email to C. Schildt.
Oct 10, 2017	S. Mirandola	0.50	Review email from S. Fyfe; discussion with S. Fyfe re tax dispute matters.
Oct 10, 2017	R.W. Weir	0.10	Telephone call with J. Sleeth.
Oct 11, 2017	S.J. Fyfe	2.90	Conference with A/ MacFarlane re tax matters; review tax payable spread sheet and prepare notes for discussion with D. Winters; conference call with J. Sleeth and EY team to review next steps and the tax summary.
Oct 11, 2017	E. Gratton	0.40	Review KPMG questions.
Oct 11, 2017	A. MacFarlane	0.20	Office discussion with S. Fyfe re call with D. Winters regarding outstanding CRA issues.

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December 31, 2017
Invoice # 697544003
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

Oct 11, 2017	A. MacFarlane	0.10	Review of draft email to GIA re employment issues.
Oct 11, 2017	A. MacFarlane	0.20	Review of draft letters to J. Milburn and K. Alexander re settlement issues.
Oct 11, 2017	A. MacFarlane	0.20	Emails to and emails from D. Winters re CRA issues.
Oct 11, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth re CRA and employment issues.
Oct 11, 2017	A. MacFarlane	0.20	Follow up email to D. Winters and S. Fyfe re tax issues.
Oct 11, 2017	A. MacFarlane	0.20	Emails to and emails from J. Sleeth and R. Weir re employee claims settlement issues.
Oct 11, 2017	A. MacFarlane	0.20	Emails to and emails from S. Fyfe re conference call with CRA.
Oct 11, 2017	R.W. Weir	0.90	Emails with J. Sleeth; prepare letter to K. Alexander and J. Millburn; telephone call with J. Sleeth re legal fees.
Oct 11, 2017	S. Young	1.00	Drafting letters to J. Milburn and K. Alexander re legal fees incurred; conference with R. Weir re same; reviewing correspondence from J. Sleeth re same.
Oct 12, 2017	S.J. Fyfe	3.70	Organize notes for discussion with Department of Justice; discuss with J. Sleeth and A. MacFarlane and R. Westwood; conference with Department of Justice and EY; review extensive notice of objection prepared by EY for 2011 and 2012 taxation years and begin preparation of note requested by D. Winters.
Oct 12, 2017	E. Gratton	0.40	Meeting with F. Joli-Coeur re: instructions on work product and other researches to answer KPMG additional questions.
Oct 12, 2017	E. Gratton	0.50	Review draft answers (research); email exchange with A. MacFarlane.
Oct 12, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Oct 12, 2017	F.J. Joli-Coeur	1.60	Review [redacted]
Oct 12, 2017	F.J. Joli-Coeur	3.20	Review of [redacted]
Oct 12, 2017	F.J. Joli-Coeur	1.70	Review of Immigration Investor Notes and draft answers to KPMG's additional questions.
Oct 12, 2017	A. MacFarlane	0.20	Email to S. Fyfe re memo to D.O.J.

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Oct 12, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth, R. Westwood and S. Fyfe re CRA issues and discussion with D.O.J.
Oct 12, 2017	A. MacFarlane	0.10	Email to and email from E. Gratton re issues for data sharing protocol.
Oct 12, 2017	A. MacFarlane	0.10	Telephone attendance with J. Sleeth re CRA issues.
Oct 12, 2017	A. MacFarlane	0.10	Telephone attendance with J. Sleeth re resolution of employee claims.
Oct 12, 2017	A. MacFarlane	0.10	Telephone attendance with S. Fyfe re call with D.O.J.
Oct 12, 2017	A. MacFarlane	0.40	Telephone conference call with D.O.J., E&Y, J. Sleeth and S. Fyfe.
Oct 12, 2017	C. Volpentesta	1.00	Emails from S. Young; Organize client documents.
Oct 13, 2017	S.J. Fyfe	2.90	Finish review of notice of objection and CRA submissions discuss PDO issue with R. Westwood; prepare briefing note for department of justice and distribute to working group.
Oct 13, 2017	E. Gratton	0.80	Telephone call with A. MacFarlane, N. Brearton, J. Sleeth.
Oct 13, 2017	F.J. Joli-Coeur	0.30	Discussion with E. Gratton re: finalizing memo with answers to additional questions of client.
Oct 13, 2017	F.J. Joli-Coeur	0.20	Discussion with E. Gratton re: incorporating additional questions of client to memo.
Oct 13, 2017	A. MacFarlane	0.70	Telephone conference call with KPMG, E. Gratton to discuss data access protocol.
Oct 13, 2017	R.W. Weir	0.50	Review correspondence and supporting documents from Millburn and Alexander; email KPMG.
Oct 16, 2017	S.J. Fyfe	2.90	Conference call N. Brearton and J. Sleeth re [redacted] explain timing issue to R. Westwood and D. Foo; review EY markups and turn around document for further review.
Oct 16, 2017	E. Gratton	0.70	Prepare updated version of the memorandum incorporating the answers to KPMG's additional questions.
Oct 16, 2017	F.J. Joli-Coeur	4.70	Prepare final memo to client; integrate client's additional questions to the memo.
Oct 16, 2017	R.W. Weir	0.50	Review emails from J. Sleeth and the GIA re legal fees; email J. Sleeth.

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Oct 17, 2017	S.J. Fyfe	2.90	Review another set of changes from EY; discuss SDO issue with R. Westwood and D. Foo; report to J. Sleeth; input changes from M. Vantil.
Oct 17, 2017	E. Gratton	0.90	Finalize memorandum; email to A. MacFarlane.
Oct 17, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Oct 17, 2017	F.J. Joli-Coeur	1.30	Review changes by E. Gratton and finalize memo.
Oct 17, 2017	C. Volpentesta	0.80	Continue organizing client documents.
Oct 17, 2017	R.W. Weir	1.00	Finalize draft minutes of settlement for executives; email KPMG; telephone call with K. Alexander and J. Millburn; telephone call with J. Sleeth.
Oct 17, 2017	S. Young	1.80	Reviewing and revising draft executive minutes of settlement; call with J. Milburn and K. Alexander re settlement offer.
Oct 18, 2017	S.J. Fyfe	3.10	Incorporating changes to D. Winters note from EY and KPMG; brief review of SDO rules in preparation for call with working group; distribute new draft of explanatory note to working group; report to A. MacFarlane.
Oct 18, 2017	A. MacFarlane	0.20	Emails from S. Fyfe and J. Sleeth re CRA issues.
Oct 18, 2017	R.W. Weir	0.70	Finalize minutes of settlement; email KPMG.
Oct 19, 2017	S.J. Fyfe	0.20	Follow up with D. Foo; report to J. Sleeth.
Oct 19, 2017	R.W. Weir	0.50	Review letter from K. Alexander; revise minutes; email KPMG.
Oct 20, 2017	S.J. Fyfe	1.60	Conference call with D. Foo and M. Vantil regarding [redacted] emails with J. Sleeth; revise tax summary note.
Oct 20, 2017	R.W. Weir	0.30	Email J. Sleeth re taxation of trailer fees; email K. Alexander and J. Millburn.
Oct 21, 2017	A. MacFarlane	0.20	Emails from C. Schildt re data access protocol and executive employee summary.
Oct 22, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Oct 23, 2017	S.J. Fyfe	1.00	Telephone call with R. Weir re definition of retiring allowance; discuss with J. Kabouchi and reply to R. Weir; meet with J. Sleeth to discuss tax summary.

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Oct 23, 2017	J. Kabouchi	1.20	Research re [redacted] reviewed findings with S. Fyfe.
Oct 23, 2017	J. Kabouchi	0.50	Research re [redacted]
Oct 23, 2017	A. MacFarlane	0.30	Review of correspondence from J. Milburn re settlement with executives.
Oct 23, 2017	A. MacFarlane	0.30	Email to and email from KPMG and R. Weir with respect to comments on letter from J. Milburn.
Oct 23, 2017	A. MacFarlane	0.30	Email to and email from N. Brearton re McMillan's account.
Oct 23, 2017	A. MacFarlane	0.20	Email from J. Sleeth and GIA with respect to status of data access protocol.
Oct 23, 2017	R.W. Weir	0.70	All internal emails and discussions with S. Fyfe re withholdings on Trailer Fees; review letter from Millburn re minutes of settlement; all emails with KPMG.
Oct 23, 2017	S. Young	0.80	Reviewing draft distribution sheets for payments to executives; conference and correspondence with R. Weir re same; review of executive requests for revisions to minutes of settlement.
Oct 24, 2017	R.W. Weir	0.20	Discuss proposed changes to minutes with J. Sleeth.
Oct 24, 2017	S. Young	0.60	Updating minutes of settlement to include executive counsel revisions.
Oct 25, 2017	S.J. Fyfe	1.90	Review updated tax summary with [redacted] and meeting with EY to discuss next steps; Prepare revise tax summary for Justice department.
Oct 25, 2017	E. Gratton	0.40	Email from and to A. MacFarlane.
Oct 25, 2017	J. Kabouchi	1.20	Email memo and research re [redacted]
Oct 25, 2017	A. MacFarlane	0.20	Email to and email from E. Gratton re data access protocol.
Oct 25, 2017	A. MacFarlane	0.20	Email to and email from N. Brearton re data access protocol.
Oct 25, 2017	R.W. Weir	0.40	Email J. Sleeth re various issues; review and revise letter to Alexander and Millburn; review revised agreements.

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Oct 25, 2017	S. Young	1.00	Reviewing J. Sleeth's comments re executives' requests for revisions to the minutes of settlement; call with J. Sleeth re interest calculations; drafting letter to J. Milburn and K. Alexander re executive claims.
Oct 26, 2017	S.J. Fyfe	1.80	Review research on [redacted] and provide summary and conclusions to J. Kabouchi; discuss changes; reply to R. Weir with recommendation; review last set of changes from EY and update tax summary note; phone mail from J. Sleeth and reply.
Oct 26, 2017	E. Gratton	1.20	Review [redacted] with the GIA and related documents (re: [redacted].
Oct 26, 2017	J. Kabouchi	1.00	Revised [redacted] memo; implemented S. Fyfe's suggestions.
Oct 26, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth re data access protocol.
Oct 26, 2017	A. MacFarlane	0.30	Email from J. Kabouchi re tax issues for executive payments.
Oct 26, 2017	A. MacFarlane	0.90	Review and revise draft email to GIA.
Oct 26, 2017	R.W. Weir	0.30	Review email re tax treatment of trailer fees.
Oct 27, 2017	V. Desai	0.30	To receipt and review of e-mail from Eloise Gratton re: mandate.
Oct 27, 2017	V. Desai	3.80	Research on case-law pertaining to [redacted]k [redacted]
Oct 27, 2017	V. Desai	0.40	E-mail to Éloïse Gratton with results of research.
Oct 27, 2017	S.J. Fyfe	1.50	Incorporate comments from EY and discuss revisions; further discussions with R. Weir and J. Sleeth on [redacted]
Oct 27, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Oct 27, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Oct 27, 2017	E. Gratton	1.00	Telephone call with A. MacFarlane, N. Brearton, J. Sleeth.
Oct 27, 2017	E. Gratton	1.40	Review of access protocol; draft changes.
Oct 27, 2017	J. Kabouchi	0.30	Email correspondence re [redacted]

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Oct 27, 2017	A. MacFarlane	0.20	Telephone attendance with S. Fyfe re tax issues.
Oct 27, 2017	A. MacFarlane	1.00	Telephone conference call with E. Gratton and KPMG re data access protocol.
Oct 27, 2017	A. MacFarlane	0.30	Emails to and emails from J. Sleeth re data access protocol.
Oct 27, 2017	A. MacFarlane	0.10	Email to and email from E. Gratton re data access protocol.
Oct 27, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth re data access protocol.
Oct 27, 2017	R.W. Weir	0.50	All emails with KPMG and executives' counsel re taxation of trailer fees and withholdings.
Oct 27, 2017	S. Young	0.90	Drafting correspondence to J. Kabouchi re tax treatment of deferred compensation; emails between R. Weir, S. Fyfe and J. Sleeth re same; conferences with R. Weir re same.
Oct 28, 2017	E. Gratton	3.70	Review case law on work product; review liquidator's position to share data with GIA; draft changes; email proposed changes on liquidator's position and Access to Protocol to A. MacFarlane.
Oct 28, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Oct 28, 2017	A. MacFarlane	0.60	Review of E. Gratton comments and revisions to Data Access Protocol.
Oct 28, 2017	A. MacFarlane	0.50	Review and revise Data Access Protocol re protections for liquidator.
Oct 28, 2017	A. MacFarlane	0.30	Emails to and emails from N. Brearton and J. Sleeth re data access protocol and revisions thereto.
Oct 28, 2017	A. MacFarlane	0.20	Email to and email from E. Gratton re data access protocol.
Oct 28, 2017	A. MacFarlane	0.10	Email to N. Brearton and J. Sleeth re data access protocol.
Oct 29, 2017	E. Gratton	0.20	Email from N. Brearton.
Oct 29, 2017	E. Gratton	1.20	Review and follow-up questions; draft answers and email to N. Brearton.
Oct 30, 2017	E. Gratton	0.40	Emails from J. Sleeth.

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Oct 30, 2017	E. Gratton	1.40	Review updated versions of the liquidator's position and access protocol; draft final comments; email updated liquidator's position document to J. Sleeth.
Oct 30, 2017	A. MacFarlane	0.30	Emails from N. Brearton and E. Gratton re data access protocol.
Oct 30, 2017	A. MacFarlane	0.20	Telephone attendance with J. Sleeth with respect to data access protocol.
Oct 30, 2017	A. MacFarlane	0.30	Emails from J. Sleeth, J. Milburn and K. Alexander with respect to settlement of executive employment claims.
Oct 30, 2017	R.W. Weir	0.40	Telephone call with J. Sleeth re withholding taxes; all emails with J. Millburn.
Oct 30, 2017	S. Young	0.10	Reviewing emails from J. Sleeth re executive distribution sheets and minutes of settlement.
Oct 31, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Oct 31, 2017	E. Gratton	0.20	Email from J. Sleeth.
Oct 31, 2017	E. Gratton	0.20	Email from N. Brearton.
Oct 31, 2017	A. MacFarlane	0.10	Email to KPMG re data access protocol.
Oct 31, 2017	A. MacFarlane	0.30	Emails from J. Sleeth, J. Milburn and K. Alexander re executive settlement of claims.
Oct 31, 2017	A. MacFarlane	0.40	Review of revised data access protocol with revisions from N. Brearton and E. Gratton.
Oct 31, 2017	C. Volpentesta	0.10	Emails from S. Young re client documents.
Oct 31, 2017	R.W. Weir	0.50	Review correspondence, accounts and directions from Alexander and Millburn; all emails with J. Sleeth.
Oct 31, 2017	S. Young	0.10	Reviewing distribution lists and minutes of settlement received from J. Sleeth for executive claims.
Nov 6, 2017	A. MacFarlane	0.20	Emails from J. Sleeth and C. Schildt re data protocol and distribution.
Nov 6, 2017	A. MacFarlane	0.30	Telephone conference call with J. Sleeth and N. Brearton to discuss data protocol distribution and upcoming motions.
Nov 7, 2017	R. Belanger	0.40	Corresponded re consent for discharge.
Nov 7, 2017	S. Mirandola	0.50	High level review of materials provided by S. Fyfe; diarize NOA deadline.
Nov 8, 2017	R. Belanger	1.70	Drafted consent re discharge; reviewed searches; corresponded re same.

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Nov 8, 2017	B. Hayward	0.50	Ordered PPSA for Bridgewater Bank for R. Belanger.
Nov 8, 2017	B. Hayward	0.30	Ordered PPSA in Alberta for Bridgewater Bank for R. Belanger.
Nov 8, 2017	A. MacFarlane	0.10	Email to and email from D. Byers and P. Hamilton re data access protocol.
Nov 8, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth re data access protocol.
Nov 8, 2017	A. MacFarlane	0.20	Emails from R. Belanger re discharge of security re Bridgewater.
Nov 8, 2017	S. Mirandola	0.20	Email from/to S. Fyfe re ongoing tax dispute/negotiations; receive instructions from S. Fyfe.
Nov 8, 2017	H.S. Silverman	0.30	Emails from R. Belanger re release, and review same; email to R. Belanger re same.
Nov 9, 2017	R. Belanger	0.30	Corresponded re consent to release.
Nov 9, 2017	S.J. Fyfe	0.50	Reply to J. Sleeth; answer questions from S. Mirandola related to notice of appeal; report to A. MacFarlane.
Nov 9, 2017	A. MacFarlane	0.20	Telephone discussion with J. Sleeth re report and data access protocol.
Nov 9, 2017	A. MacFarlane	0.50	Telephone conference call with Stikemans and KPMG re data access protocol.
Nov 9, 2017	A. MacFarlane	0.10	Email to and email from R. Belanger re PPSA discharge re Bridgewater.
Nov 9, 2017	A. MacFarlane	0.10	Email to and email from N. Brearton and J. Sleeth re data access protocol.
Nov 9, 2017	S. Mirandola	3.50	Obtain instructions from S. Fyfe re Notice of Appeal; begin review of documents provided by S. Fyfe.
Nov 10, 2017	R. Belanger	1.10	Correspondence re discharge of Bridgewater Bank registration; corresponded re consent; revised consent.
Nov 10, 2017	S. Mirandola	2.50	Emails from S. Fyfe and client re anticipated Notice of Appeal; continue review of materials provided by S. Fyfe.
Nov 11, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Nov 11, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Nov 11, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Nov 11, 2017	A. MacFarlane	0.30	Email to V. Etzel re Data Access Sharing.
Nov 11, 2017	A. MacFarlane	0.20	Email to E. Gratton re Data Access Protocol.

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Nov 12, 2017	S. Mirandola	1.00	Continue review of materials provided by S. Fyfe.
Nov 13, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Nov 13, 2017	E. Gratton	0.20	Email from C. Rolf.
Nov 13, 2017	S. Mirandola	2.40	Continue review of materials provided by S. Fyfe; brief discussion with S. Fyfe re same.
Nov 14, 2017	S.J. Fyfe	0.40	Discuss focus of notice of appeal; eliminate some of the repetitive securitization language from the notice of objection.
Nov 14, 2017	A. MacFarlane	0.20	Email to and email from J. Sleeth re data access protocol.
Nov 15, 2017	B. Brooksbank	0.20	Instructions to A. Fotheringham re further motion for approval of interim distribution.
Nov 15, 2017	A. Fotheringham	0.20	Discussion with B. Brooksbank regarding preparation of motion materials for third interim distribution.
Nov 15, 2017	S. Mirandola	3.00	Continue review of materials provided by S. Fyfe.
Nov 16, 2017	S.J. Fyfe	0.20	Email from Jorden and reply; instructions to Sal.
Nov 16, 2017	A. MacFarlane	0.20	Emails to and emails from J. Sleeth re CRA issues.
Nov 16, 2017	A. MacFarlane	0.10	Telephone attendance with J. Sleeth to discuss distribution and data protocol.
Nov 16, 2017	A. MacFarlane	0.20	Telephone conference call with D. Byers and P. Hamilton to discuss data access protocol.
Nov 16, 2017	S. Mirandola	0.10	Receive update from S. Fyfe re status of discussions with DOJ.
Nov 17, 2017	B. Brooksbank	0.20	Emails re rescheduling motion for interim distribution approval.
Nov 17, 2017	A. Fotheringham	1.90	Prepare materials for motion for third interim distribution.
Nov 17, 2017	S.J. Fyfe	0.70	Meeting with S. Mirandola to discuss notice of appeal issues and strategy.
Nov 17, 2017	A. MacFarlane	0.10	Email to Stikemans re data access protocol.
Nov 17, 2017	A. MacFarlane	0.10	Telephone attendance with J. Sleeth re distribution and document access protocol.
Nov 17, 2017	S. Mirandola	1.00	Prepare for meeting with S. Fyfe; meeting with S. Fyfe re documentary review to date.

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Nov 21, 2017	B. Brooksbank	0.20	Emails with A. Fotheringham and A. MacFarlane re preparation of materials for interim distribution approval.
Nov 21, 2017	S.J. Fyfe	0.60	Discuss beneficial ownership issue with S. Mirandola; organize call re notice of appeal strategy.
Nov 21, 2017	S. Mirandola	0.40	Prepare email to S. Fyfe with document request.
Nov 22, 2017	S.J. Fyfe	3.00	Conference call with Liquidator and A. MacFarlane to discuss [redacted] email to S. Mirandola with suggestions from liquidator; receive material from A. MacFarlane on securitization process and begin updating appeal book; begin review of new material; email to S. Mirandola with preliminary thoughts; reply to R. Morrow.
Nov 22, 2017	A. MacFarlane	0.20	Discussion with S. Fyfe re tax issues.
Nov 22, 2017	A. MacFarlane	0.10	Voicemail message to R. Morrow.
Nov 22, 2017	A. MacFarlane	0.10	Office discussion with S. Fyfe and tax opinion.
Nov 22, 2017	A. MacFarlane	0.10	Office discussion with R. Morrow re tax and appeal.
Nov 22, 2017	A. MacFarlane	0.50	Telephone conference call with KPMG and S. Fyfe re tax appeal strategy re claim.
Nov 22, 2017	S. Mirandola	0.10	Emails from/to S. Fyfe re anticipated Notices of Appeal.
Nov 23, 2017	S.J. Fyfe	3.70	Review second report of liquidator and related material on structure of securitization program; review CRA response to audit submissions from EY and related CMHC documents; review settlement agreement with CMHC re payment of retained interest and related documents.
Nov 23, 2017	S. Mirandola	0.10	Telephone call from S. Fyfe re anticipated objections.
Nov 24, 2017	S.J. Fyfe	3.60	Prepare notes summarizing principal issues for resolution, preparation of facts and reasons in support of relief sought from the court; extended discussions with S. Mirandola on flow of ownership; begin review of NHA MBS Guide; draft questions for R. Morrow; discuss [redacted]
Nov 24, 2017	E. Gratton	0.40	Email from and to A. MacFarlane.
Nov 24, 2017	A. MacFarlane	0.20	Email to and email from N. Brearton re C. Schildt and affidavit and order.

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Nov 24, 2017	A. MacFarlane	0.20	Email to and email from H. Murray and P. Hamilton re affidavit and order.
Nov 24, 2017	A. MacFarlane	0.20	Review of draft order.
Nov 24, 2017	A. MacFarlane	0.30	Review of draft affidavit of C. Schildt.
Nov 24, 2017	A. MacFarlane	0.30	Emails to E. Gratton re [redacted] and order.
Nov 24, 2017	S. Mirandola	2.20	Discussions with S. Fyfe re document review; email to/from R. Morrow.
Nov 24, 2017	R. Morrow	1.70	Review incoming questions from S. Mirandola re various [redacted] and related documentation forwarded with e-mail; draft response to S. Mirandola, together with my additional questions; review response with additional questions from S. Mirandola.
Nov 25, 2017	E. Gratton	1.40	Review of draft Maple Bank court order and draft affidavit of Dr. Charlotte Schildt.
Nov 25, 2017	R. Morrow	0.20	E-mails from S. Fyfe and S. Mirandola re meeting; e-mail from S. Fyfe re residual interest issue and follow-up with client.
Nov 27, 2017	V. Desai	0.70	Review of Affidavit of Charlotte Schildt.
Nov 27, 2017	V. Desai	0.60	Attendance on conference call with E. Gratton.
Nov 27, 2017	V. Desai	1.30	Review of R. v. Cole decision and applicability to Affidavit/Order.
Nov 27, 2017	V. Desai	1.20	Mark-up of Affidavit and Order for internal use and comments.
Nov 27, 2017	S.J. Fyfe	3.00	Meeting with S. Mirandola; review response from R. Morrow and provide follow up questions; update notes relating to notice of appeal; begin reviewing material related to audit proposal, prepare proposal response letter and related material.
Nov 27, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Nov 27, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Nov 27, 2017	E. Gratton	1.30	Telephone conversation with A. MacFarlane and N. Brearton.
Nov 27, 2017	E. Gratton	0.20	Emails from A. MacFarlane.

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Nov 27, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Nov 27, 2017	E. Gratton	0.20	Email from H. Murray.
Nov 27, 2017	A. MacFarlane	0.10	Email from C. Schildt re agenda for meeting December 5 and timeline for wind-up of Maple Bank Estate.
Nov 27, 2017	A. MacFarlane	0.20	Email to and email from E. Gratton re draft order and affidavit of C. Schildt.
Nov 27, 2017	A. MacFarlane	0.10	Email to and email from H. Murray re order and affidavit of C. Schildt.
Nov 27, 2017	A. MacFarlane	0.20	Review of draft order.
Nov 27, 2017	A. MacFarlane	0.40	Review of draft affidavit of C. Schildt.
Nov 27, 2017	A. MacFarlane	0.10	Telephone attendance with N. Brearton re draft order and affidavit of C. Schildt.
Nov 27, 2017	A. MacFarlane	1.30	Telephone conference call with E. Gratton, N. Brearton to discuss draft affidavit and order.
Nov 27, 2017	S. Mirandola	4.40	Review materials provided by S. Fyfe; discussions with S. Fyfe re same.
Nov 28, 2017	S.J. Fyfe	4.10	Continue working through NHA Guide in preparation for meeting with R. Morrow; review GIA report from G. Bourikas and suggest changes for review by S. Mirandola; deliver changes to G. Bourikas; review email from J. Sleeth to R. Taylor.
Nov 28, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Nov 28, 2017	E. Gratton	0.80	Telephone conversation (attending meeting via conference call) with GIA's legal counsel (Stikeman).
Nov 28, 2017	E. Gratton	0.70	Finalize comments on order and affidavit; email to A. MacFarlane.
Nov 28, 2017	E. Gratton	0.20	Emails from A. MacFarlane.
Nov 28, 2017	E. Gratton	0.20	Email from M. Wakulowsky (re: changes).
Nov 28, 2017	E. Gratton	0.20	Email from G. Bourkas.
Nov 28, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Nov 28, 2017	E. Gratton	0.20	Email from M. Waskowski.
Nov 28, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Nov 28, 2017	E. Gratton	0.20	Email from P. Hamilton.
Nov 28, 2017	A. MacFarlane	1.30	Meeting at Stikemans to discuss data sharing access issues.

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Nov 28, 2017	A. MacFarlane	0.10	Discussion with N. Brearton and G. Bourikas re data sharing issues.
Nov 28, 2017	A. MacFarlane	0.30	Email to M. Waskowski re data sharing process.
Nov 28, 2017	A. MacFarlane	0.20	Email to P. Hamilton and D. Byers re email from C. Schildt.
Nov 28, 2017	A. MacFarlane	0.20	Discussion with B. Brooksbank re distribution/data access motion.
Nov 28, 2017	A. MacFarlane	0.40	Email from E. Gratton re comments on order and affidavit of C. Schildt.
Nov 28, 2017	S. Mirandola	4.90	Continue review of NHA MBS materials; discussions with S. Fyfe re same; review GIA claims update.
Nov 29, 2017	A. Fotheringham	2.40	Draft materials for motion for distribution.
Nov 29, 2017	S.J. Fyfe	2.40	Preparation for and meeting with R. Morrow to discuss MBS Program guide; notes to file; begin re-examination of [redacted]
Nov 29, 2017	E. Gratton	0.20	Email from G. Bourikos.
Nov 29, 2017	E. Gratton	0.20	Email from P. Hamilton.
Nov 29, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Nov 29, 2017	E. Gratton	0.20	Email to A. MacFarlane.
Nov 29, 2017	E. Gratton	0.20	Email from P. Hamilton.
Nov 29, 2017	E. Gratton	0.70	Review updated drafts of the draft order circulated by A. MacFarlane; review updated version of the affidavit circulated by P. Hamilton.
Nov 29, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Nov 29, 2017	F.J. Joli-Coeur	0.20	Briefing by E. Gratton re Canadian privacy chart.
Nov 29, 2017	A. MacFarlane	0.30	Preparation of compare/workshare version of orders and affidavits.
Nov 29, 2017	A. MacFarlane	1.20	Review and revise draft order.
Nov 29, 2017	A. MacFarlane	0.50	Review and revise affidavit of C. Schildt.
Nov 29, 2017	A. MacFarlane	0.30	Email to and email from E. Gratton re privacy issues relating to order and affidavit.
Nov 29, 2017	A. MacFarlane	0.20	Email to N. Brearton re affidavit and order.
Nov 29, 2017	S. Mirandola	3.10	Prepare for meeting with S. Fyfe and R. Morrow; meeting with S. Fyfe and R. Morrow re NHA MBS program.

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Nov 29, 2017	R. Morrow	2.90	Review questions raised in e-mail from S. Mirandola and attend meeting with S. Fyfe and S. Mirandola to discuss analysis in detail in connection with [redacted] review CMB Program documents and e-mail to S. Fyfe and S. Mirandola summarizing and forwarding relevant materials and excerpts in connection with issues arising out of meeting.
Nov 30, 2017	E. Gratton	0.80	Telephone call with A. MacFarlane, G. Bourikas and N. Brearton.
Nov 30, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Nov 30, 2017	E. Gratton	0.40	Review revised order; email to A. MacFarlane.
Nov 30, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Nov 30, 2017	E. Gratton	1.80	Drafting of comparative chart (re: PIPEDA and German datsa protection law).
Nov 30, 2017	E. Gratton	0.20	Emails from A. MacFarlane.
Nov 30, 2017	F.J. Joli-Coeur	3.70	Prepare Canadian privacy chart.
Nov 30, 2017	A. MacFarlane	0.40	Follow up revisions to draft order.
Nov 30, 2017	A. MacFarlane	0.20	Follow up revisions to affidavit of C. Schildt.
Nov 30, 2017	A. MacFarlane	0.10	Email to Stikemans re order and affidavit of C. Schildt.
Nov 30, 2017	A. MacFarlane	0.10	Further email to N. Brearton re revised draft order.
Nov 30, 2017	A. MacFarlane	0.30	Email to N. Brearton and E. Gratton re revised draft order and affidavit of C. Schildt.
Nov 30, 2017	A. MacFarlane	0.30	Telephone attendance with N. Brearton to discuss order.
Nov 30, 2017	A. MacFarlane	1.00	Review and revise order and affidavit.
Nov 30, 2017	A. MacFarlane	0.50	Further revisions to affidavit of C. Schildt.
Nov 30, 2017	A. MacFarlane	0.70	Telephone conference call with N. Brearton, G. Bourikas and E. Gratton to discuss draft order and affidavit of C. Schildt.
Nov 30, 2017	S. Mirandola	3.00	Begin drafting Notice of Appeal.

TO OUR FEES $ 160,063.00

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FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
R. Belanger	3.50	$ 390.00	$ 1,365.00
B. Brooksbank	0.60	450.00	270.00
V. Desai	8.30	260.00	2,158.00
A. Fotheringham	4.50	360.00	1,620.00
S.J. Fyfe	50.80	995.00	50,546.00
E. Gratton	38.10	675.00	25,717.50
B. Hayward	0.80	240.00	192.00
F.J. Joli-Coeur	23.60	275.00	6,490.00
J. Kabouchi	5.50	375.00	2,062.50
A. MacFarlane	30.70	925.00	28,397.50
S. Mirandola	32.90	875.00	28,787.50
R. Morrow	4.80	830.00	3,984.00
H.S. Silverman	0.30	925.00	277.50
C. Volpentesta	1.90	295.00	560.50
R.W. Weir	8.30	650.00	5,395.00
S. Young	6.40	350.00	2,240.00
	221.00		$ 160,063.00

DISBURSEMENTS:

Taxable G=GST; Q=QST; H=HST; P=PST

Binding Charges	$37.30	H
Copies	217.80	H
Courier	9.90	H
Filing Fees	3.00	H
Miscellaneous Expense - Cyberbahn Legal i_Link order #802521 - Ppsa Search (Cert.) on 2017/11/09 by Brent Hayward	10.00	H

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Miscellaneous Expense - Cyberbahn Legal i_Link order #802521 - Ppsa Search (Verbal) on 2017/11/09 by Brent Hayward	10.00	H	
Miscellaneous Expense - Cyberbahn Legal i_Link order #802521 - Alberta PPSA on 2017/11/09 by Brent Hayward	10.00	H	
Miscellaneous Expense - Cyberbahn Legal i_Link order #802521 - Gov'T Disb./Access Fees-Taxable (C) Ppsa Cert. on 2017/11/09 by Brent Hayward	9.00	H	
Miscellaneous Expense - Cyberbahn Legal i_Link order #802521 - Gov'T Disb./Access Fees-Taxable (C) Ppsa Verbal on 2017/11/09 by Brent Hayward	15.00	H	
Total Taxable Disbursements	322.00		
Total Disbursements			322.00
Total Fees and Disbursements			160,385.00
HST on Fees and Taxable Disbursements			20,850.05
TOTAL THIS INVOICE			**$ 181,235.05**

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December 31, 2017
Invoice # 697544003
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 160,063.00
Disbursements	322.00
HST on Fees and Taxable Disbursements	20,850.05
Total this Invoice	**$ 181,235.05**

PLEASE RETURN THIS COPY WITH YOUR PAYMENT
MAKE CHEQUES PAYABLE TO BORDEN LADNER GERVAIS LLP

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 0.8% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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May 8, 2018

Invoice # 697581215
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to December 31, 2017 in connection with the above matter as described in the attached.

Fees	$ 151,626.50
Disbursements	3,782.17
HST on Fees and Taxable Disbursements	20,110.84
Total this Invoice	**$ 175,519.51**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Alex MacFarlane

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GST/HST REGISTRATION # R869096974RT0001

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PROFESSIONAL SERVICES RENDERED to December 31, 2017

Dec 1, 2017	B. Brooksbank	2.00	Review of draft orders re data protocol, emails with A. MacFarlane and A. Fotheringham re draft materials for additional distribution, review and revision to factum, notice of motion and order for same.
Dec 1, 2017	A. Fotheringham	1.70	Revise notice of motion and draft order for motion for third interim distribution; draft factum in support of same.
Dec 1, 2017	S.J. Fyfe	0.20	Discussion with S. Mirandola on notice of appeal and SDO rules.
Dec 1, 2017	E. Gratton	0.80	Finalize data protection law chart (PIPEDA vs. German law); email to A. MacFarlane.
Dec 1, 2017	E. Gratton	0.20	Email from P. Hamilton.
Dec 1, 2017	F.J. Joli-Coeur	0.60	Finalize Canadian privacy chart re enforcement.
Dec 1, 2017	A. MacFarlane	0.20	Emails to and emails from B. Brooksbank re upcoming motion for distribution and data transfer.
Dec 1, 2017	S. Mirandola	4.00	Continue drafting Notice of Appeal.
Dec 3, 2017	A. MacFarlane	0.20	Emails from Martin Waskowski (Willkie) re comments on affidavit of C. Schildt and comparisons with German privacy law.
Dec 3, 2017	A. MacFarlane	0.40	Review of affidavit of C. Schildt.
Dec 3, 2017	A. MacFarlane	0.20	Review of further changes to data transfer section of report.
Dec 4, 2017	B. Brooksbank	2.90	Review of revised data production affidavit and order, emails on same, revisions to notice of motion and meeting with A. MacFarlane on same.
Dec 4, 2017	S.J. Fyfe	0.70	Updating explanatory/briefing notes to reference views of R. Morrow to interpretation of documentation.
Dec 4, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 4, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 4, 2017	E. Gratton	0.20	Email from M. Waskowski.
Dec 4, 2017	E. Gratton	0.20	Email from M. Waskowski.
Dec 4, 2017	E. Gratton	0.60	Email from A. MacFarlane; review revised version of Affidavit of Charlotte Schildt.
Dec 4, 2017	E. Gratton	0.20	Email to A. MacFarlane.

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Dec 4, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Dec 4, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 4, 2017	E. Gratton	0.20	Email from P. Hamilton.
Dec 4, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Dec 4, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 4, 2017	E. Gratton	0.20	Email from B. Brooksbank.
Dec 4, 2017	E. Gratton	0.20	Review draft Notice of Motion.
Dec 4, 2017	E. Gratton	0.20	Emails from A. MacFarlane.
Dec 4, 2017	A. MacFarlane	0.30	Meeting with B. Brooksbank to discuss upcoming motion for data transfer and distribution.
Dec 4, 2017	A. MacFarlane	0.30	Review and revise affidavit of C. Schilt.
Dec 4, 2017	A. MacFarlane	0.70	Review of affidavit of B. Roy.
Dec 4, 2017	A. MacFarlane	0.20	Email to P. Hamilton re C. Schildt affidavit.
Dec 4, 2017	A. MacFarlane	0.20	Review and revise C. Schildt affidavit.
Dec 4, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton to discuss order.
Dec 4, 2017	A. MacFarlane	0.20	Review of revised distribution order.
Dec 4, 2017	A. MacFarlane	0.20	Review of revised affidavit of C. Schildt.
Dec 4, 2017	A. MacFarlane	0.20	Telephone attendance with P. Hamilton to discuss order.
Dec 4, 2017	A. MacFarlane	0.20	Emails to N. Brearton re distribution.
Dec 4, 2017	A. MacFarlane	0.20	Emails to M. Waskowski (Willkie), E. Gratton re data transfer order.
Dec 4, 2017	A. MacFarlane	0.40	Review of revised distribution order.
Dec 4, 2017	A. MacFarlane	0.30	Review of revised affidavit of C. Schildt.
Dec 4, 2017	S. Mirandola	5.20	Continue preparation of Notice of Appeal.
Dec 5, 2017	B. Brooksbank	5.30	Emails with client, A. MacFarlane and P. Hamilton re revisions to proposed orders, review of same and GIA affidavit, revisions to order and notice of motion, revised service list.
Dec 5, 2017	V. Desai	3.10	Additional research into [redacted].
Dec 5, 2017	V. Desai	0.90	Correspondence with M. Doherty and C. Sainsbury regarding memo.
Dec 5, 2017	V. Desai	2.30	Review of additional case-law and update of memo on [redacted]

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Dec 5, 2017	S.J. Fyfe	1.30	Reply to J. Sleeth; follow up with S. Mirandola on outstanding issues related to Notice of Appeal, draft insert for SDO issue in Notice of Appeal.
Dec 5, 2017	E. Gratton	0.30	Email from A. MacFarlane; review changes to the production.
Dec 5, 2017	E. Gratton	0.20	Email from M. Waskowski.
Dec 5, 2017	E. Gratton	0.50	Draft changes to the "Notice of Motion"; email to B. Brooksbank.
Dec 5, 2017	E. Gratton	0.20	Email from B. Brooksbank.
Dec 5, 2017	E. Gratton	0.50	Telephone call with A. MacFarlane and client.
Dec 5, 2017	E. Gratton	0.20	Telephone call with A. MacFarlane.
Dec 5, 2017	E. Gratton	0.20	Email from A. MacFarlane (re: updated version of Charlotte's affidavit).
Dec 5, 2017	E. Gratton	0.20	Email from C. Schmidt.
Dec 5, 2017	E. Gratton	0.20	Emails from A. MacFarlane.
Dec 5, 2017	E. Gratton	0.20	Email from J. Sleeth.
Dec 5, 2017	E. Gratton	0.30	Emails from A. MacFarlane (re: third distribution order and data sharing).
Dec 5, 2017	E. Gratton	0.20	Email from B. Brooksbank.
Dec 5, 2017	E. Gratton	0.20	Emails from J. Sleeth.
Dec 5, 2017	E. Gratton	0.20	Emails from P. Hamilton.
Dec 5, 2017	E. Gratton	0.20	Email from B. Brooksbank.
Dec 5, 2017	E. Gratton	0.20	Emails from G. Bourikas.
Dec 5, 2017	E. Gratton	0.20	Email from C. Schildt.
Dec 5, 2017	A. MacFarlane	1.00	Attend meeting at KPMG with N. Brearton, J. Sleeth, G. Bourikas to discuss wind-down and data transfer.
Dec 5, 2017	A. MacFarlane	1.50	Meeting with Stikemans, GIA and KPMG to discuss distribution order and wind down issues.
Dec 5, 2017	A. MacFarlane	0.20	Office discussion with B. Brooksbank re notice of motion and order for distribution and data transfer.
Dec 5, 2017	A. MacFarlane	0.40	Review and revise data transfer order.
Dec 5, 2017	A. MacFarlane	0.30	Review and revise notice of motion.
Dec 5, 2017	A. MacFarlane	0.10	Emails to P. Hamilton re revisions to draft order.
Dec 5, 2017	A. MacFarlane	0.10	Email to N. Brearton re draft order.
Dec 5, 2017	A. MacFarlane	0.30	Emails to B. Brooksbank re draft order and notice of motion.

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Dec 5, 2017	A. MacFarlane	0.30	Emails to and emails from B. Brooksbank re revisions to notice of motion and order for data transfer.
Dec 5, 2017	A. MacFarlane	0.20	Emails to N. Brearton, J. Sleeth, E. Gratton re revisions to data transfer order.
Dec 5, 2017	A. MacFarlane	0.20	Emails to C. Schildt re additions to service list.
Dec 5, 2017	A. MacFarlane	0.30	Review and revise order.
Dec 5, 2017	A. MacFarlane	0.30	Review of revised motion record.
Dec 5, 2017	A. MacFarlane	0.20	Further revisions to data transfer order.
Dec 5, 2017	A. MacFarlane	0.60	Review of N. Brearton's comments on notice of motion and order.
Dec 5, 2017	A. MacFarlane	0.30	Review of revised service list.
Dec 5, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton re revisions to order.
Dec 5, 2017	A. MacFarlane	0.20	Emails to and emails from J. Sleeth re service list.
Dec 5, 2017	A. MacFarlane	0.30	Emails from G. Bourikas re service list.
Dec 5, 2017	A. MacFarlane	0.20	Review of Org chart.
Dec 5, 2017	A. MacFarlane	0.30	Review of revised notice of motion and distribution order.
Dec 5, 2017	S. Mirandola	4.40	Continue preparation of Notice of Appeal.
Dec 6, 2017	B. Brooksbank	2.90	Emails with GIA counsel and client re finalizing of notice of motion, orders, service list, review of same, work on factum and emails with A. MacFarlane and E. Gratton to schedule call on same.
Dec 6, 2017	S.J. Fyfe	0.80	Finish notes on SDO rules and send to S. Mirandola for notice of appeal.
Dec 6, 2017	E. Gratton	0.30	Emails from C. Shildt; review changes to order (re: Osler comments).
Dec 6, 2017	E. Gratton	0.40	Email from A. MacFarlane; review draft order; email to A. MacFarlane.
Dec 6, 2017	E. Gratton	0.20	Email from B. Brooksbank.
Dec 6, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 6, 2017	E. Gratton	0.20	Email from C. Schildt.
Dec 6, 2017	E. Gratton	0.20	Emails from J. Sleeth and N. Brearton.
Dec 6, 2017	E. Gratton	0.20	Email from P. Hamilton.
Dec 6, 2017	E. Gratton	0.30	Email from A. MacFarlane; review 13th report from liquidator; email to A. MacFarlane.

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Dec 6, 2017	E. Gratton	0.20	Email from G. Bourikas.
Dec 6, 2017	E. Gratton	0.40	Email from and to A. MacFarlane.
Dec 6, 2017	E. Gratton	0.20	Emails from C. Schildt.
Dec 6, 2017	E. Gratton	0.20	Email from N. Brearton.
Dec 6, 2017	E. Gratton	0.90	Review of "Data Transfer to the GIA" document.
Dec 6, 2017	E. Gratton	0.30	Emails from A. MacFarlane.
Dec 6, 2017	E. Gratton	0.20	Email from M. Waskowski.
Dec 6, 2017	A. MacFarlane	0.30	Emails to and emails from C. Schildt re draft orders, documents and service list.
Dec 6, 2017	A. MacFarlane	0.20	Email to B. Brooksbank, E. Gratton re revised data transfer order.
Dec 6, 2017	A. MacFarlane	0.20	Email to J. Sleeth and N. Brearton re draft report.
Dec 6, 2017	A. MacFarlane	0.10	Email to G. Bourikas re report.
Dec 6, 2017	A. MacFarlane	1.00	Review of draft report.
Dec 6, 2017	A. MacFarlane	0.20	Review of revised order.
Dec 6, 2017	A. MacFarlane	0.70	Review of revised draft report.
Dec 6, 2017	A. MacFarlane	0.20	Office discussion with B. Brooksbank re service list.
Dec 6, 2017	A. MacFarlane	0.30	Review and revise service list.
Dec 6, 2017	A. MacFarlane	0.30	Review of revised distribution order.
Dec 6, 2017	A. MacFarlane	0.10	Telephone attendance with P. Hamilton.
Dec 6, 2017	A. MacFarlane	0.20	Review of revised notice of motion.
Dec 6, 2017	A. MacFarlane	0.30	Review of revised service list.
Dec 6, 2017	A. MacFarlane	0.40	Review and revise notice of motion.
Dec 6, 2017	A. MacFarlane	0.20	Email to G. Bourikas, N. Brearton and J. Sleeth re revised report.
Dec 6, 2017	A. MacFarlane	0.20	Email to M. Pacheco re service list and notice of motion.
Dec 6, 2017	A. MacFarlane	0.20	Emails to and emails from N. Brearton, G. Bourikas re revised notice of motion.
Dec 6, 2017	A. MacFarlane	0.20	Emails to B. Brooksbank and E. Gratton re revised order.
Dec 6, 2017	A. MacFarlane	0.30	Review and revise service list.
Dec 6, 2017	A. MacFarlane	0.30	Review of further revisions to liquidator's report.
Dec 6, 2017	A. MacFarlane	0.40	Review of data sharing section for report.
Dec 6, 2017	A. MacFarlane	0.30	Email to and email from N. Brearton re data sharing section for report.

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Dec 6, 2017	A. MacFarlane	0.10	Email to and email from M. Waskowski re data sharing issues.
Dec 6, 2017	A. MacFarlane	0.10	Email to B. Brooksbank re data sharing issues.
Dec 6, 2017	S. Mirandola	6.70	Continue preparation of Notice of Appeal.
Dec 6, 2017	R. Morrow	0.10	Email from A. MacFarlane's office forwarding notice of motion by KPMG as applicant returnable December 13, 2017 and draft interim distribution and data sharing orders.
Dec 6, 2017	R.W. Weir	0.50	Review and provide comments on 13th report.
Dec 7, 2017	B. Brooksbank	5.80	Call with client and E. Gratton re privacy data section to liquidator report, review of [redacted] drafting of factum, work on drafting of factum for third interim distribution and data sharing orders, review of comparative chart and revised thirteenth KPMG report.
Dec 7, 2017	S.J. Fyfe	0.20	Reply to S. Mirandola (x2) on logistics.
Dec 7, 2017	E. Gratton	0.80	Telephone call with A. MacFarlane (discuss Data Transfer section and [redacted]).
Dec 7, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 7, 2017	E. Gratton	0.20	Voicemail from N. Brearton.
Dec 7, 2017	E. Gratton	0.20	Email from N. Brearton (re: updated Data transfer).
Dec 7, 2017	E. Gratton	0.20	Email from N. Brearton.
Dec 7, 2017	E. Gratton	0.20	Email from C. Schildt.
Dec 7, 2017	E. Gratton	0.20	Email from G. Bourikas (13th report and Appendices).
Dec 7, 2017	E. Gratton	0.20	Email from N. Brearton.
Dec 7, 2017	E. Gratton	0.60	Review recent changes on "Data Transfer to the GIA" section; draft additional changes; email to N. Brearton.
Dec 7, 2017	E. Gratton	0.20	Emails from N. Brearton.
Dec 7, 2017	E. Gratton	0.20	Email from B. Brooksbank.
Dec 7, 2017	E. Gratton	0.40	Review Canada-Germany Chart completed by German counsel.
Dec 7, 2017	E. Gratton	0.20	Email exchanges with A. MacFarlane.
Dec 7, 2017	E. Gratton	0.20	Email exchanges with N. Brearton.
Dec 7, 2017	F.J. Joli-Coeur	0.60	Review German privacy chart; discussion with E. Gratton re email from N. Brearton.

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Dec 7, 2017	A. MacFarlane	0.30	Emails to and emails from N. Brearton, G. Bourikas and E. Gratton re report on section regarding data access and sharing.
Dec 7, 2017	A. MacFarlane	0.30	Review of revised report.
Dec 7, 2017	A. MacFarlane	0.30	Review of data transfer order.
Dec 7, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton regarding report and data sharing issues.
Dec 7, 2017	A. MacFarlane	0.50	Telephone conference call with N. Brearton, E. Gratton and B. Brooksbank to discuss data sharing issues.
Dec 7, 2017	A. MacFarlane	0.50	Telephone conference call with E. Gratton and B. Brooksbank to discuss data transfer order and data sharing issues.
Dec 7, 2017	A. MacFarlane	0.50	Review of revised report.
Dec 7, 2017	A. MacFarlane	0.30	Review of revised section re data access and sharing.
Dec 7, 2017	A. MacFarlane	0.30	Email to C. Schildt re thirteenth report.
Dec 7, 2017	A. MacFarlane	0.40	Emails to and emails from N. Brearton and E. Gratton re data access insert for report.
Dec 7, 2017	A. MacFarlane	0.30	Review of revised draft thirteenth report.
Dec 7, 2017	A. MacFarlane	0.20	Telephone attendance with E. Gratton re data access issues.
Dec 7, 2017	A. MacFarlane	0.30	Voicemails to N. Brearton re data access issues.
Dec 7, 2017	S. Mirandola	4.50	Continue preparation of draft Notice of Appeal; email to S. Fyfe re same.
Dec 7, 2017	R. Morrow	0.10	Email from Haddon Murray forwarding affidavit of Dr. Schildt and notarial certificate.
Dec 8, 2017	B. Brooksbank	2.60	Work on factum, emails with client on same, review of comparison chart re German law for same, review of finalized thirteenth report.
Dec 8, 2017	S.J. Fyfe	2.30	Review notice of appeal; answer technical issues from S. Mirandola; provide comments to S. Mirandola and discuss.
Dec 8, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 8, 2017	E. Gratton	0.50	Draft changes to comparative chart; email to A. MacFarlane.
Dec 8, 2017	E. Gratton	0.40	Email from and to G. Bourikas.
Dec 8, 2017	E. Gratton	0.40	Email from and to A. MacFarlane.

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Dec 8, 2017	E. Gratton	0.30	Emails from C .Schildt.
Dec 8, 2017	E. Gratton	0.30	Emails from A. MacFarlane.
Dec 8, 2017	E. Gratton	0.30	Emails from D. Byers.
Dec 8, 2017	E. Gratton	0.20	Email from B. Brooksbank (re: draft factum).
Dec 8, 2017	E. Gratton	0.70	Review and finalize bullet points (re: comparative chart); email to A. MacFarlane.
Dec 8, 2017	F.J. Joli-Coeur	2.20	Briefing by E. Gratton; Summary of the Canadian/German data privacy law chart.
Dec 8, 2017	A. MacFarlane	0.40	Emails to and emails from G. Bourikas, N. Brearton and E. Gratton re report and issues insert re data sharing.
Dec 8, 2017	A. MacFarlane	0.30	Review of changes to report from GIA.
Dec 8, 2017	A. MacFarlane	0.40	Review of E. Gratton changes to chart re comparisons between German and Canadian privacy law.
Dec 8, 2017	A. MacFarlane	0.30	Telephone conference call with G. Bourikas and N. Brearton to discuss draft report and data access issues.
Dec 8, 2017	A. MacFarlane	0.30	Review of suggested changes from E. Gratton.
Dec 8, 2017	A. MacFarlane	0.50	Emails to service list re service of thirteenth report.
Dec 8, 2017	A. MacFarlane	0.30	Office discussion with A. Gasparini re service of report.
Dec 8, 2017	A. MacFarlane	0.30	Review of revised thirteenth report and service list.
Dec 8, 2017	A. MacFarlane	0.30	Review of e-service list bouncebacks.
Dec 8, 2017	A. MacFarlane	0.50	Review of comparison chart between Canada and Germany re privacy issues.
Dec 8, 2017	A. MacFarlane	0.30	Emails to Stikemans for update service list.
Dec 8, 2017	A. MacFarlane	0.30	Office discussion re services issues.
Dec 8, 2017	A. MacFarlane	0.20	Emails to service list re thirteenth report.
Dec 8, 2017	S. Mirandola	2.90	Meeting with S. Fyfe to discuss draft Notice of Appeal.
Dec 9, 2017	A. Fotheringham	1.90	Revise factum for motion for third distribution; prepare brief of authorities.
Dec 9, 2017	E. Gratton	1.40	Review Factum; draft comments and email to A. MacFarlane and B. Brooksbank.
Dec 10, 2017	B. Brooksbank	0.90	Emails with client, E. Gratton, A. MacFarlane re factum and revisions to same, expansion on foreign privacy law description, instructions to A. Fotheringham re finalizing of factual cites.
Dec 10, 2017	A. Fotheringham	1.60	Revise factum for motion for third distribution; prepare brief of authorities.

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Dec 10, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 10, 2017	E. Gratton	0.40	Email to and from A. MacFarlane.
Dec 10, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 10, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 10, 2017	E. Gratton	0.20	Email from B. Brooksbank.
Dec 10, 2017	A. MacFarlane	0.20	Email to and email from C. Schildt re non delivery of reports and notice of motion.
Dec 10, 2017	A. MacFarlane	0.20	Email to B. Brooksbank re revisions to data transfer order.
Dec 10, 2017	A. MacFarlane	0.50	Emails from E. Gratton and B. Brooksbank re revisions to factum.
Dec 10, 2017	A. MacFarlane	0.50	Emails from E. Gratton re comments on summary of comparison between Canadian and German privacy laws.
Dec 10, 2017	A. MacFarlane	0.20	Email to and email from B. Brooksbank, A. Fotheringham and E. Gratton re factum.
Dec 10, 2017	A. MacFarlane	0.20	Emails to J. Bellissimo re service issues.
Dec 10, 2017	A. MacFarlane	1.50	Review and revise factum.
Dec 11, 2017	B. Brooksbank	4.90	Finalizing of factum, instructions to A. Fotheringham on same, call and emails with E. Gratton and A. MacFarlane re privacy portions, review to finalize book of authorities, orders and motion record, correspondence re revisions to orders, review of confidential supplement.
Dec 11, 2017	A. Fotheringham	0.90	Finalize factum for third interim distribution; prepare brief of authorities; instruct M. Pacheco regarding same.
Dec 11, 2017	S.J. Fyfe	0.90	Review file and email to S. Mirandola answering technical questions about [redacted].
Dec 11, 2017	E. Gratton	0.20	Email from C. Rolf.
Dec 11, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Dec 11, 2017	E. Gratton	0.20	Email exchange with N. Brearton (re: additional financial institutions).
Dec 11, 2017	E. Gratton	0.20	Email from N. Brearton.
Dec 11, 2017	E. Gratton	0.20	Email to N. Brearton.
Dec 11, 2017	E. Gratton	0.40	Email from and to A. MacFarlane.

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Dec 11, 2017	E. Gratton	0.20	Email from B. Brooksbank (re: updated Factum).
Dec 11, 2017	E. Gratton	0.20	Emails from A. MacFarlane.
Dec 11, 2017	E. Gratton	0.70	Review chart (re: [redacted]); email to N. Brearton and A. MacFarlane.
Dec 11, 2017	E. Gratton	0.40	Telephone call with A. MacFarlane and B. Brooksbank.
Dec 11, 2017	E. Gratton	0.80	Review latest version of Factum circulated; review answers from C. Rolf on summary of comparative chart.
Dec 11, 2017	E. Gratton	0.40	Email to A. MacFarlane (re: comments on latest version of Factum).
Dec 11, 2017	E. Gratton	0.20	Email to C. Rolf (re: draft response to questions from the court pertaining to German law on law enforcement request).
Dec 11, 2017	E. Gratton	0.20	Email to A. MacFarlane.
Dec 11, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 11, 2017	E. Gratton	0.20	Email from N. Brearton.
Dec 11, 2017	F.J. Joli-Coeur	3.30	Prepare chart on cross-border/storage jurisdiction clauses in the financial institutions' privacy policies.
Dec 11, 2017	A. MacFarlane	0.30	Review and revise data transfer order.
Dec 11, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton to discuss comments on service issues and comparison chart.
Dec 11, 2017	A. MacFarlane	0.20	Review of service issues.
Dec 11, 2017	A. MacFarlane	0.20	Office discussion with M. Pacheco re service issues.
Dec 11, 2017	A. MacFarlane	0.10	Emails from E. Gratton re data transfer issues.
Dec 11, 2017	A. MacFarlane	0.20	Emails to and emails from C. Schildt re service issues.
Dec 11, 2017	A. MacFarlane	0.40	Discussions with B. Brooksbank and E. Gratton re comparison between German and Canadian privacy laws and regarding factum.
Dec 11, 2017	A. MacFarlane	0.20	Emails from S. Mirandola with respect to tax appeal and other issues.
Dec 11, 2017	A. MacFarlane	0.10	Telephone attendance with E. Gratton to discuss privacy issues.
Dec 11, 2017	A. MacFarlane	0.30	Follow up discussion with N. Brearton re data transfer order.
Dec 11, 2017	A. MacFarlane	0.40	Review of revised factum.
Dec 11, 2017	A. MacFarlane	0.20	Email to N. Brearton re factum.

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Dec 11, 2017	A. MacFarlane	0.20	Email to B. Brooksbank re revisions to factum.
Dec 11, 2017	A. MacFarlane	0.10	Email to KPMG with respect to data transfer order.
Dec 11, 2017	A. MacFarlane	0.10	Email to E. Gratton re affidavit of C. Schildt.
Dec 11, 2017	A. MacFarlane	0.20	Email to B. Brooksbank re revised factum.
Dec 11, 2017	A. MacFarlane	0.30	Emails to E. Cobb and R. Morrow with respect to revised data transfer order.
Dec 11, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton to discuss revisions to data transfer order.
Dec 11, 2017	A. MacFarlane	0.10	Telephone attendance with E. Cobb re proposed amendments to data transfer order.
Dec 11, 2017	A. MacFarlane	0.50	Telephone conference call with E. Gratton and N. Brearton to discuss order and report of liquidator.
Dec 11, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton to discuss data transfer order issues.
Dec 11, 2017	A. MacFarlane	0.40	Telephone attendance with N. Brearton to discuss revisions to factum.
Dec 11, 2017	A. MacFarlane	0.20	Telephone attendance with R. Jaipargas re data transfer issues.
Dec 11, 2017	A. MacFarlane	0.30	Follow up discussions with R. Morrow to discuss data transfer order.
Dec 11, 2017	A. MacFarlane	0.30	Discussion with B. Brooksbank re revision to factum and data transfer order.
Dec 11, 2017	A. MacFarlane	0.20	Emails to N. Brearton re revisions to order.
Dec 11, 2017	A. MacFarlane	0.20	Emails to and emails from R. Morrow re data transfer order.
Dec 11, 2017	A. MacFarlane	0.20	Email to N. Brearton re issues raised by National Bank and CMHC with respect to data transfer.
Dec 11, 2017	A. MacFarlane	0.20	Emails to and emails from B. Brooksbank and E. Gratton re revisions to data transfer order.
Dec 11, 2017	A. MacFarlane	0.10	Review of revised data transfer order.
Dec 11, 2017	A. MacFarlane	0.30	Review of comparison chart relating to privacy laws.
Dec 11, 2017	A. MacFarlane	0.20	Emails to N. Brearton re concerns of CMHC re data transfer.
Dec 11, 2017	A. MacFarlane	0.10	Telephone attendance with N. Brearton re revised factum.
Dec 11, 2017	A. MacFarlane	0.30	Review of further revised factum.

Dec 11, 2017	A. MacFarlane	0.20	Review of comments from Wilkie Farr re German privacy laws.
Dec 11, 2017	S. Mirandola	2.00	Emails re anticipated session to discuss draft Notice of Appeal; further revisions to draft Notice of Appeal.
Dec 12, 2017	B. Brooksbank	2.70	Finalizing of factum and book of authorities, review of same and instructions to assistant on same, emails with client and other counsel re order amendments, possible adjournment of privacy issue hearing, review of memorandum of law prepared by counsel to GIA, letter from Lishman counsel.
Dec 12, 2017	J.L. Francis	0.70	Paid for a Motion at the Commercial List Office; filed a Factum and Book of Authorities at the Commercial List Office.
Dec 12, 2017	E. Gratton	0.20	Email from C. Rolf.
Dec 12, 2017	E. Gratton	0.20	Email to A. MacFarlane.
Dec 12, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Dec 12, 2017	E. Gratton	0.20	Email from A. MacFarlane.
Dec 12, 2017	E. Gratton	0.20	Email exchange with A. MacFarlane.
Dec 12, 2017	A. MacFarlane	0.10	Email to and email from N. Brearton re revisions to factum.
Dec 12, 2017	A. MacFarlane	0.10	Email to and email from D. Byers re segregation issues.
Dec 12, 2017	A. MacFarlane	0.20	Office discussion with B. Brooksbank re revisions to factum.
Dec 12, 2017	A. MacFarlane	0.20	Review of Wilkie Farr comments on comparison of German privacy laws.
Dec 12, 2017	A. MacFarlane	0.20	Telephone attendances with J. Gage, E. Block re National Bank concerns with data transfer order.
Dec 12, 2017	A. MacFarlane	0.30	Telephone attendance with N. Brearton to discuss concerns of National Bank and Ontario Teachers' Pension Plan.
Dec 12, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton re data transfer order and CMHC issues and issues on National Bank and Teachers'.
Dec 12, 2017	A. MacFarlane	0.50	Telephone conference call with N. Brearton, D. Byers and P. Hamilton.
Dec 12, 2017	A. MacFarlane	2.00	Review of thirteenth report and preparation for court.

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Dec 12, 2017	A. MacFarlane	0.10	Email to McCarthys and Blakes re follow up issues for data transfer.
Dec 12, 2017	A. MacFarlane	0.20	Emails to Stikemans, Blakes and McCarthys re data transfer order.
Dec 12, 2017	A. MacFarlane	0.30	Telephone attendance with N. Brearton re concerns of National Bank and Teachers' re data transfer.
Dec 12, 2017	A. MacFarlane	0.30	Telephone conference call with McCarthys and Blakes re data transfer issues.
Dec 12, 2017	A. MacFarlane	0.30	Telephone conference call with D. Byers, P. Hamilton and N. Brearton to discuss data transfer issues with Blakes and Stikemans.
Dec 12, 2017	A. MacFarlane	0.30	Telephone attendance with Stikemans and N. Brearton to discuss data transfer issues and issues with respect to MFGI.
Dec 12, 2017	A. MacFarlane	1.20	Preparation for court motion and review of privacy provisions.
Dec 12, 2017	A. MacFarlane	0.20	Telephone attendance with R. Morrow and R. Jaipargas re CMHC concerns.
Dec 12, 2017	A. MacFarlane	0.40	Telephone attendance with N. Brearton and P. Hamilton to discuss data transfer order and CMHC concerns.
Dec 12, 2017	A. MacFarlane	0.50	Telephone conference call with Blakes, McCarthys, Stikemans and N. Brearton to discuss data transfer issues.
Dec 12, 2017	R.W. Weir	0.30	Review confidential supplement and provide comments.
Dec 12, 2017	L. White	0.50	Filed a Factum and Brief with the Commercial Court, and delivered copies to Justice Morawetz.
Dec 13, 2017	B. Brooksbank	2.10	Additional correspondence re service on OTPP, attendance on hearing re interim distribution, review of endorsement for same.
Dec 13, 2017	S.J. Fyfe	3.20	Preparation and conference call with EY tax and EY law, and Liquidator to review notice of appeal; Telephone call with J. Sleeth re [redacted]; [redacted] regarding N. Brearton's point that [redacted]

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Dec 13, 2017	A. MacFarlane	0.20	Email to J. Bellissimo re data transfer issues and MFGI perspective.
Dec 13, 2017	A. MacFarlane	1.00	Preparation of court submissions.
Dec 13, 2017	A. MacFarlane	0.10	Telephone attendance with N. Brearton re data transfer issues.
Dec 13, 2017	A. MacFarlane	0.20	Telephone attendance with J. Bellissimo re data co-mingling.
Dec 13, 2017	A. MacFarlane	0.70	Telephone conference call with N. Brearton, E&Y, S. Mirandola, S. Fyfe to discuss tax issues.
Dec 13, 2017	A. MacFarlane	0.10	Voicemail to J. Bellissimo.
Dec 13, 2017	A. MacFarlane	0.20	Discussion with M. Pacheco re service issues.
Dec 13, 2017	A. MacFarlane	0.20	Emails to P. Hamilton and N. Brearton re segregation issues.
Dec 13, 2017	A. MacFarlane	0.20	Receive and review affidavit from Ontario Teachers' Pension Plan.
Dec 13, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton and P. Hamilton re data transfer issues and segregation.
Dec 13, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton and D. Byers re data transfer issues and concerns of Ontario Teachers' and National Bank.
Dec 13, 2017	A. MacFarlane	0.40	Telephone conference call with Blakes, McCarthys, Stikemans and N. Brearton re data transfer issues and adjournment.
Dec 13, 2017	A. MacFarlane	0.70	Attendance at the court before RSJ Morawetz to obtain distribution order.
Dec 13, 2017	A. MacFarlane	0.10	Email to N. Brearton with respect to segregation issues.
Dec 13, 2017	A. MacFarlane	0.10	Emails from G. Bourikas re emails to K. Campbell and C. Schildt.
Dec 13, 2017	A. MacFarlane	0.10	Email to N. Brearton with respect to segregation issues.
Dec 13, 2017	A. MacFarlane	0.20	Office discussion with R. Morrow with respect to segregation issues for mortgagors.
Dec 13, 2017	A. MacFarlane	1.00	Preparation of submissions for court attendance.
Dec 13, 2017	A. MacFarlane	0.10	Telephone attendance with N. Brearton with respect to segregation issues.
Dec 13, 2017	A. MacFarlane	0.10	Office discussion with R. Morrow with respect to segregation of mortgage data.

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Dec 13, 2017	A. MacFarlane	0.10	Email to N. Brearton re discussions with R. Morrow.
Dec 13, 2017	A. MacFarlane	0.10	Email to R. Morrow with respect to segregation issues.
Dec 13, 2017	S. Mirandola	2.60	Prepare for conference call re draft Notice of Appeal; conference call re draft Notice of Appeal; follow up discussions with S. Fyfe re draft Notice of Appeal and related issues; revisions to Notice of Appeal.
Dec 14, 2017	S.J. Fyfe	1.10	Review email agenda from G. Bourikas and discuss additions and HST set off with Sal; draft addition for S. Mirandola's comments; discuss set off issue with G. Bourikas.
Dec 14, 2017	A. MacFarlane	0.10	Emails from G. Bourikas and K. Campbell re segregation issues.
Dec 14, 2017	A. MacFarlane	0.50	Meeting with N. Brearton and R. Morrow to discuss [redacted].
Dec 14, 2017	S. Mirandola	4.30	Consider draft Liquidator email to CRA and provide comments to S. Fyfe; research re same; continue revisions to Notice of Appeal; telephone call to TCC re procedural matters.
Dec 15, 2017	A. MacFarlane	0.20	Review of schedules re data storage materials.
Dec 15, 2017	A. MacFarlane	0.30	Telephone conference call with N. Brearton and G. Bourikas to discuss data storage issues and disclosure.
Dec 15, 2017	A. MacFarlane	0.10	Email from K. Peters re data request.
Dec 15, 2017	A. MacFarlane	0.20	Emails from G. Bourikas re data transfer segregation issues.
Dec 15, 2017	S. Mirandola	0.50	Further revisions to draft Notice of Appeal; reporting email re same.
Dec 18, 2017	B. Brooksbank	0.30	Review of email from D. Byers re position on adjournment, emails with A. MacFarlane on same.
Dec 18, 2017	A. MacFarlane	0.20	Email to S. Fyfe and S. Mirandola.
Dec 18, 2017	A. MacFarlane	0.40	Review or revised notice of appeal.
Dec 18, 2017	S. Mirandola	0.80	Revisions to Notice of Appeal.
Dec 19, 2017	S.J. Fyfe	1.50	Review draft notice of appeal; review changes from EY; discuss changes with N. Brearton and S. Mirandola, brief J. Kabouchi on research required to deal with possible [redacted].

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Dec 19, 2017	J. Kabouchi	0.50	Received instructions from S. Fyfe; began research re set-off.
Dec 19, 2017	A. MacFarlane	0.10	Email to N. Brearton re draft letter to MSCL and Deloitte.
Dec 19, 2017	A. MacFarlane	0.40	Review and revise draft letter to MSCL and Deloitte.
Dec 19, 2017	A. MacFarlane	0.20	Review of draft letter to Deloitte and MSCL.
Dec 19, 2017	A. MacFarlane	0.20	Review of draft email to Blakes.
Dec 19, 2017	A. MacFarlane	0.80	Telephone conference call with K. Campbell, KPMG, D. Byers, P. Hamilton to discuss data segregation issues re [redacted].
Dec 19, 2017	A. MacFarlane	0.20	Email to N. Brearton re data segregation issues.
Dec 19, 2017	A. MacFarlane	0.40	Review and revise draft letter to GIA and Deloittes.
Dec 19, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton and G. Bourikas to discuss data segregation issues.
Dec 19, 2017	A. MacFarlane	0.30	Preparation of draft letter to E. Block re data access issues.
Dec 19, 2017	S. Mirandola	4.30	Further revisions to Notice of Appeal; meetings with S. Fyfe and telephone conversation with client re same; prepare draft correspondence to TCC and memorandum to Rounds Clerks.
Dec 20, 2017	S.J. Fyfe	0.20	Follow up comments with S. Mirandola regarding EY changes.
Dec 20, 2017	J. Kabouchi	1.50	Research re [redacted]; met with S. Fyfe; reviewed opinion.
Dec 20, 2017	A. MacFarlane	0.20	Email to E. Block.
Dec 20, 2017	A. MacFarlane	0.20	Email to and email from N. Brearton.
Dec 20, 2017	A. MacFarlane	0.20	Emails to E. Block re data access.
Dec 20, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton re data access re MSCL and GIA.
Dec 20, 2017	S. Mirandola	2.50	Finalize Notice of Appeal; file Notice of Appeal; telephone call with EY.
Dec 20, 2017	L. White	0.40	Attended at the Tax court to pay for a Notice of Appeal that was filed electronically.
Dec 21, 2017	A. MacFarlane	0.10	Email to N. Brearton re data access issues.
Dec 21, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton and G. Bourikas to discuss data access issues.

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Dec 21, 2017	A. MacFarlane	0.60	Telephone attendance with N. Brearton and P. Hamilton to discuss data access issues.
Dec 21, 2017	A. MacFarlane	1.00	Telephone conference call with McCarthys, Blakes and N. Brearton to discuss data access issues and segregation.
Dec 22, 2017	A. MacFarlane	0.30	Email to E. Block re data access issues.
Dec 22, 2017	A. MacFarlane	0.20	Email to and email from P. Hamilton re meeting re data access.
Dec 22, 2017	A. MacFarlane	0.10	Email to and email from V. Graham re data access meeting.
Dec 22, 2017	A. MacFarlane	0.10	Telephone attendance with N. Brearton re meeting to discuss data access.
Dec 22, 2017	A. MacFarlane	0.40	Telephone conference call with V. Graham and N. Brearton to discuss data access issues.
Dec 22, 2017	A. MacFarlane	0.20	Telephone attendance with N. Brearton with respect to data access issues.
Dec 27, 2017	A. MacFarlane	0.40	Emails to and emails from E. Gratton updating on motion re data transfer.
Dec 27, 2017	A. MacFarlane	1.20	Telephone conference call with GIA, Blakes, McCarthys, H. Murray, P. Hamilton, N. Brearton, K. Campbell and C. Savo to discuss data access and segregation issues.
Dec 27, 2017	A. MacFarlane	0.20	Discussions with P. Hamilton, H. Murray and C. Savo to discuss data segregation issues.
Dec 29, 2017	A. MacFarlane	0.10	Telephone attendance with S. Fyfe re meeting with CRA concerning CRA claims.
Dec 29, 2017	A. MacFarlane	0.10	Emails to N. Brearton re coordination of meeting with CRA.

TO OUR FEES $ 151,626.50

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May 8, 2018
Invoice # 697581215
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	32.40	$ 450.00	$ 14,580.00
V. Desai	6.30	260.00	1,638.00
A. Fotheringham	6.10	360.00	2,196.00
J.L. Francis	0.70	215.00	150.50
S.J. Fyfe	12.40	995.00	12,338.00
E. Gratton	28.60	675.00	19,305.00
F.J. Joli-Coeur	6.70	275.00	1,842.50
J. Kabouchi	2.00	375.00	750.00
A. MacFarlane	63.60	925.00	58,830.00
S. Mirandola	44.70	875.00	39,112.50
R. Morrow	0.20	830.00	166.00
R.W. Weir	0.80	650.00	520.00
L. White	0.90	220.00	198.00
	205.40		$ 151,626.50

DISBURSEMENTS:

Non-Taxable

Filing Fees	$550.00
Notice of Motion	160.00
Total Non-Taxable Disbursements	710.00

Taxable G=GST; Q=QST; H=HST; P=PST

Binding Charges	168.30	H
Conference Calls	19.08	H
Copies	2,268.30	H
Courier	389.22	H
Fax Pages	210.75	H

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May 8, 2018
Invoice # 697581215
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

Taxi	16.52	H	
Total Taxable Disbursements	3,072.17		
Total Disbursements			3,782.17
Total Fees and Disbursements			155,408.67
HST on Fees and Taxable Disbursements			20,110.84
TOTAL THIS INVOICE			**$ 175,519.51**

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.5% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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Toronto, ON M5H 2S5

May 8, 2018
Invoice # 697581215
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 151,626.50
Disbursements	3,782.17
HST on Fees and Taxable Disbursements	20,110.84
Total this Invoice	**$ 175,519.51**

PLEASE RETURN THIS COPY WITH YOUR PAYMENT
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June 28, 2018

Invoice # 697598354
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to January 31, 2018 in connection with the above matter as described in the attached.

Fees	$ 113,068.50
Disbursements	741.49
HST on Fees and Taxable Disbursements	14,795.30
Total this Invoice	**$ 128,605.29**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.5% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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PROFESSIONAL SERVICES RENDERED to January 31, 2018

Jan 2, 2018	B. Brooksbank	0.40	Meeting with A. MacFarlane re status of discussions on data transfer, review of prior correspondence from GIA counsel on same.
Jan 2, 2018	S.J. Fyfe	0.80	Begin preparing notes for script and messages we want to impart.
Jan 2, 2018	J. Kabouchi	0.60	reviewed research; email to S.Fyfe with research findings.
Jan 2, 2018	A. MacFarlane	0.30	Meeting with B. Brooksbank to discuss January 2nd motion for data transfer and outstanding issues as among the GIA National Bank OTTP and GIA.
Jan 2, 2018	S. Mirandola	0.10	Review correspondence from Tax Court re filing and service of Notice of Appeal.
Jan 3, 2018	A. MacFarlane	0.20	Email to and email from N. Brearton re data transfer issues.
Jan 3, 2018	A. MacFarlane	0.10	Email from C. Schildt re data transfer issues.
Jan 4, 2018	S.J. Fyfe	2.10	Work through updated excel spread sheets from EY with S. Mirandola; prepare a summary of key messages to deliver to CRA and Justice; input from S. Mirandola; revise and distribute to working group.
Jan 4, 2018	A. MacFarlane	0.10	Telephone attendance with S. Fyfe re CRA call and pre-call with EY and KPMG.
Jan 4, 2018	A. MacFarlane	0.30	Telephone attendance with N. Brearton re data transfer issues and call with CRA.
Jan 4, 2018	A. MacFarlane	0.10	Email from J. Fu re pre-call for CRA.
Jan 4, 2018	A. MacFarlane	0.10	Email from C. Schildt and K. Campbell re data for Global One.
Jan 4, 2018	A. MacFarlane	0.20	Email to N. Brearton re pre-call for CRA.
Jan 4, 2018	S. Mirandola	3.10	Prepare for meeting with S. Fyfe; meeting with S. Fyfe re anticipated call with Liquidator in advance of meeting with CRA; review and provide comments on S. Fyfe's meeting notes.
Jan 5, 2018	S.J. Fyfe	1.20	Preparatory call for CRA meeting; distribute meeting notes with summary of messaging suggested.
Jan 5, 2018	A. MacFarlane	0.20	Telephone attendance with N. Brearton re data issues and CRA pre-call.

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Jan 5, 2018	A. MacFarlane	0.80	Telephone conference call with KPMG, E&Y, S. Fyfe re CRA pre-call and tax issues.
Jan 5, 2018	A. MacFarlane	0.30	Email to Blakes, McCarthys, Stikemans and Osler re division of costs of copying data at SunGuard facility.
Jan 5, 2018	A. MacFarlane	0.10	Email to and email from P. Hamilton and D. Byers re Global One data transfer.
Jan 5, 2018	A. MacFarlane	0.20	Email from S. Fyfe to N. Brearton re CRA issues for pre-call.
Jan 5, 2018	S. Mirandola	1.00	Prepare for call with Liquidator and EY; conference call.
Jan 8, 2018	S.J. Fyfe	2.10	Preparation for and meeting with CRA/Justice on next steps to achieve a global settlement of 2009-2017 taxation years.
Jan 8, 2018	A. MacFarlane	0.30	Review and revise draft email to GIA.
Jan 8, 2018	A. MacFarlane	0.70	Telephone conference call CRA, KPMG, E&Y, BLG re tax appeal and other issues and claims of CRA.
Jan 8, 2018	A. MacFarlane	0.30	Emails from N. Brearton, C. Schildt with regard to data segregation, data transfer issues.
Jan 8, 2018	A. MacFarlane	0.30	Emails from J. Laham, I. Antonios and V. Graham re data segregation issues.
Jan 8, 2018	A. MacFarlane	0.10	Email from V. Graham re cost of copying data at SunGuard facility.
Jan 8, 2018	A. MacFarlane	0.10	Email to N. Brearton re data segregation issues.
Jan 8, 2018	S. Mirandola	2.90	Prepare for meetings with EY and Liquidator and conference call with CRA.
Jan 9, 2018	A. MacFarlane	0.10	Office discussion with S. Fyfe re CRA issues.
Jan 9, 2018	A. MacFarlane	0.10	Telephone attendances with N. Brearton and P. Hamilton with regard to e-discovery and segregation issues.
Jan 9, 2018	A. MacFarlane	0.70	Telephone conference call Stikemans and KPMG re data segregation and copying issues.
Jan 9, 2018	A. MacFarlane	0.10	Voicemail from P. Hamilton re data segregation issues.
Jan 9, 2018	A. MacFarlane	0.10	Email to and email from N. Brearton and G. Bourikas re call with CRA.
Jan 9, 2018	A. MacFarlane	0.10	Email to N. Brearton re proposal from P. Hamilton.
Jan 9, 2018	A. MacFarlane	0.20	Email to N. Brearton re e-discovery process.

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Jan 9, 2018	C. Savo	0.10	Reviewed and considered email correspondence received from Blakes, McCarthys and Oslers.
Jan 10, 2018	A. MacFarlane	0.20	Emails from V. Graham and C. Savo re employee discussions and segregation of personal data.
Jan 10, 2018	A. MacFarlane	0.20	Email to and email from N. Brearton re meeting with K. Campbell to discuss data segregation issues.
Jan 10, 2018	A. MacFarlane	0.10	Email to P. Hamilton re email from K. Campbell.
Jan 10, 2018	A. MacFarlane	0.10	Email to K. Campbell re e-discovery/search discussions and chart.
Jan 10, 2018	S. Mirandola	0.10	Email from/to S. Fyfe re loss determination requests.
Jan 10, 2018	C. Savo	0.20	Email correspondence with A. MacFarlane and client re file, next steps.
Jan 11, 2018	A. MacFarlane	0.20	Review of draft outline for second supplement report.
Jan 11, 2018	A. MacFarlane	0.60	Telephone conference call re data segregation process.
Jan 11, 2018	A. MacFarlane	0.10	Email to and email from N. Brearton and G. Bourikas re correspondence from Stikeman.
Jan 11, 2018	A. MacFarlane	0.10	Email to C. Schildt re draft wording for second supplemental report.
Jan 11, 2018	A. MacFarlane	0.10	Email to P. Hamilton re draft letter to McCarthys and Blakes.
Jan 11, 2018	A. MacFarlane	0.20	Telephone attendance with N. Brearton to discuss data segregation issues.
Jan 11, 2018	A. MacFarlane	0.20	Email to and email from various parties re conference call.
Jan 11, 2018	A. MacFarlane	0.20	Email to and email from P. Hamilton re correspondence to McCarthys and Blakes.
Jan 11, 2018	A. MacFarlane	0.10	Email to and email from K. Campbell re segregation.
Jan 11, 2018	A. MacFarlane	0.30	Emails from C. Schildt, K. Campbell and P. Hamilton re data segregation issues.
Jan 11, 2018	C. Savo	0.80	Conference call with parties re e-discovery and search discussion.
Jan 12, 2018	A. MacFarlane	0.80	Telephone conference call with N. Brearton, G. Bourikas and C. Savo to discuss report and data segregation issues.

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Jan 12, 2018	A. MacFarlane	1.30	Telephone conference call with KPMG, GIA, D. Schnarr and K. Campbell to discuss data segregation issues.
Jan 12, 2018	A. MacFarlane	0.10	Review of correspondence from J. Bellissimo to K. Peters.
Jan 12, 2018	A. MacFarlane	0.30	Email to and email from C. Schildt and K. Campbell re segregation issues.
Jan 12, 2018	A. MacFarlane	0.30	Email to and email from G. Bourikas re revisions to second supplement report.
Jan 12, 2018	A. MacFarlane	0.30	Review of correspondence from K. Peters to Oslers and Cassels Brock re data segregation issues.
Jan 12, 2018	A. MacFarlane	0.20	Review of correspondence from J. Bellissimo re GIA data.
Jan 12, 2018	C. Savo	1.50	Conference call with relevant parties re data base search issues; conference call with client re same.
Jan 15, 2018	B. Brooksbank	3.40	Review of proposed letter to opposing counsel re data transfer objections, emails with A. MacFarlane and client on same re suggested revisions, review of prior letters from OTTP and cases cited, meeting with student re research task and preliminary analysis of privilege point, initial review of report of liquidator.
Jan 15, 2018	S.J. Fyfe	1.10	Conference call with EY working group on deemed year end and loss determination; prepare draft response for G. Bourikas, subject to EY review.
Jan 15, 2018	T. Leung	2.10	Researching caselaw re privilege.
Jan 15, 2018	A. MacFarlane	0.60	Telephone attendance with N. Brearton and G. Bourikas to discuss correspondence re Blakes and McCarthys.
Jan 15, 2018	A. MacFarlane	1.40	Review and revise draft letter to Blakes/McCarthys.
Jan 15, 2018	A. MacFarlane	0.30	Further revisions to draft letter to McCarthys/Blakes.
Jan 15, 2018	A. MacFarlane	0.40	Telephone conference call with N. Brearton re further revisions to draft letter to Blakes/McCarthys.
Jan 15, 2018	A. MacFarlane	0.30	Further revisions to draft letter.
Jan 15, 2018	A. MacFarlane	0.40	Further revisions to revised letter.
Jan 15, 2018	A. MacFarlane	0.20	Email to and email from N. Brearton and G. Bourikas re draft letter to Kelly Peters from Blakes and the receiver.

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Jan 15, 2018	A. MacFarlane	0.20	Email to and email from B. Brooksbank re research issues for data segregation motion.
Jan 15, 2018	S. Mirandola	0.70	Conference call with EY re deemed year-end notice to CRA; provide comments to S. Fyfe re his draft reporting email to client re deemed year-end matter.
Jan 16, 2018	B. Brooksbank	3.50	Review of revisions to draft letter re [redacted] issue, meeting with A. MacFarlane re materials for adjourned motion, drafting of revised notice of motion and order for same, emails with student re research on [redacted]
Jan 16, 2018	T. Leung	7.20	Researching caselaw regarding [redacted].
Jan 16, 2018	A. MacFarlane	0.20	Emails from C. Savo re research for motion.
Jan 16, 2018	A. MacFarlane	0.40	Meeting with B. Brooksbank to discuss motion and draft order.
Jan 16, 2018	A. MacFarlane	1.00	Review of second supplement report.
Jan 16, 2018	A. MacFarlane	0.20	Telephone attendance with N. Brearton and G. Bourikas to discuss second supplement report and data segregation issues.
Jan 16, 2018	A. MacFarlane	0.20	Telephone attendance with N. Brearton to discuss protocol with respect to Deloittes and Cassels Brock.
Jan 16, 2018	A. MacFarlane	0.40	Telephone conference call with Deloitte, KPMG and Cassels Brock to discuss data segregation issues.
Jan 16, 2018	A. MacFarlane	0.20	Review of correspondence from Blakes re data segregation issues.
Jan 16, 2018	A. MacFarlane	0.20	Email to N. Brearton re data segregation issues.
Jan 16, 2018	A. MacFarlane	0.30	Review of revised letter from Stikemans.
Jan 16, 2018	A. MacFarlane	0.20	Further revisions to draft letter.
Jan 16, 2018	A. MacFarlane	0.30	Telephone attendance with N. Brearton re Blakes letter from liquidator.
Jan 16, 2018	A. MacFarlane	0.50	Further revisions to revised draft letter.
Jan 16, 2018	A. MacFarlane	0.40	Telephone conference call with P. Hamilton, M. Konyukhova, N. Brearton and G. Bourikas to discuss second supplement report.
Jan 16, 2018	A. MacFarlane	0.10	Email to G. Bourikas re report.

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June 28, 2018
Invoice # 697598354
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

Jan 16, 2018	A. MacFarlane	0.20	Email to Blakes and McCarthys.
Jan 16, 2018	A. MacFarlane	0.20	Review and revise further revised draft letter.
Jan 16, 2018	A. MacFarlane	1.00	Further revisions to second supplemental report.
Jan 16, 2018	A. MacFarlane	0.20	Voicemail to and voicemail from B. Brooksbank re notice of motion request of relief issues.
Jan 16, 2018	C. Savo	1.40	Conference call with Liquidator and Trustee re data transfer issues; conference call with client re same; email correspondence with G. Bourikas re December 18. 2017 letter to Trustee, Maple Securities Canada Limied and Insolvency Administrator; reviewed and considered email correspondence and letter to McCarthy Tetrault LLP and Blake, Cassels & Graydon LLP.
Jan 17, 2018	B. Brooksbank	4.40	Review of additional student research on [redacted], review of cases on [redacted], email to A. MacFarlane on same, attendance on call with opposing counsel and notes on same, review of student draft memorandum and revisions to same.
Jan 17, 2018	S.J. Fyfe	1.10	Letter from A. Borstein; discuss response with S. Mirandola; report to EY and reply to R. Taylor on issue (x2); email from EY team regarding [redacted] issue; discuss and reply (x2).
Jan 17, 2018	E. Gratton	0.40	Email from and to A. MacFarlane.
Jan 17, 2018	T. Leung	4.10	Researching caselaw and writing memo regarding [redacted]
Jan 17, 2018	A. MacFarlane	0.20	Office discussion with B. Brooksbank re research of [redacted]
Jan 17, 2018	A. MacFarlane	0.40	Review of revised second supplement report.
Jan 17, 2018	A. MacFarlane	0.30	Telephone attendance with N. Brearton to discuss report and request of National Bank/Teachers re [redacted] issues.
Jan 17, 2018	A. MacFarlane	0.70	Telephone conference call with Stikemans and N. Brearton to discuss privilege and confidential data request.
Jan 17, 2018	A. MacFarlane	0.20	Email to P. Hamilton, M. Konyukhova and G. Page re privilege/confidential information.
Jan 17, 2018	A. MacFarlane	0.10	Email to E. Gratton re PIPEDA issues.

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Jan 17, 2018	A. MacFarlane	0.10	Email from B. Brooksbank re revisions to report.
Jan 17, 2018	A. MacFarlane	0.20	Review of correspondence from P. Hamilton and M. Konyukhova re draft order.
Jan 17, 2018	A. MacFarlane	0.20	Emails to and emails from K. Peters re data transfer issues.
Jan 17, 2018	A. MacFarlane	0.40	Review of revised order.
Jan 17, 2018	A. MacFarlane	0.20	Telephone attendance with N. Brearton and C. Savo to discuss report revisions.
Jan 17, 2018	A. MacFarlane	0.10	Telephone attendance with E. Block re data transfer issues.
Jan 17, 2018	A. MacFarlane	0.20	Email to and email from B. Brooksbank and C. Savo to discuss data and client privilege issues.
Jan 17, 2018	A. MacFarlane	0.40	Telephone conference call with Cassels and Deloittes re data transfer issues.
Jan 17, 2018	A. MacFarlane	0.20	Telephone attendance with N. Brearton to discuss data transfer issues.
Jan 17, 2018	A. MacFarlane	0.90	Telephone conference call with Blakes, McCarthys, Stikemans and KPMG to discuss data segregation and transfer issues.
Jan 17, 2018	S. Mirandola	0.70	Review Crown letter; meetings with S. Fyfe re same; telephone call to Crown re same; email to Roger Taylor.
Jan 17, 2018	C. Savo	2.30	Conference call with client and Stikeman Elliott LLP re data transfer and segregation issues; conference call with client re same; conference call with all parties re same.
Jan 18, 2018	B. Brooksbank	3.10	Revisions to draft memo re privilege and confidentiality issue, review of revised order and second supplement of liquidator, appendicies, emails with A. MacFarlane and client on same.
Jan 18, 2018	A. MacFarlane	0.40	Telephone attendances with N. Brearton re Order and report.
Jan 18, 2018	A. MacFarlane	0.60	Review and revise second supplement report.
Jan 18, 2018	A. MacFarlane	0.20	Telephone conference call with GIA and N. Brearton re data transfer issues.
Jan 18, 2018	A. MacFarlane	0.10	Emails to and emails from N. Brearton re second supplement report.

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Jan 18, 2018	A. MacFarlane	0.30	Emails from C. Schildt re second supplement report.
Jan 18, 2018	A. MacFarlane	0.20	Email to B. Brooksbank re research.
Jan 18, 2018	A. MacFarlane	0.40	Review of correspondence from Blakes re further segregation issues.
Jan 18, 2018	A. MacFarlane	0.30	Telephone attendance with G. Bourikas and N. Brearton to discuss revisions to second supplement report and [redacted]
Jan 18, 2018	A. MacFarlane	0.70	Further revisions to revised second supplement report.
Jan 18, 2018	A. MacFarlane	0.40	Telephone conference call with Stikemans and KPMG to discuss second supplement report.
Jan 19, 2018	B. Brooksbank	0.90	Review and finalizing of second supplement report of liquidator and appendices, emails with client on same, call with A. MacFarlane re adjournment of hearing, emails re proposed order draft and voicemail from Blakes on same.
Jan 19, 2018	A. MacFarlane	0.10	Email to Blakes.
Jan 19, 2018	A. MacFarlane	0.10	Emails to N. Brearton and Cassels Brock re segregation issues.
Jan 19, 2018	A. MacFarlane	0.10	Emails to C. Savo.
Jan 19, 2018	A. MacFarlane	0.20	Review of further revised version of Blakes letter.
Jan 19, 2018	A. MacFarlane	0.20	Telephone attendance with N. Brearton to review data segregation process.
Jan 19, 2018	A. MacFarlane	0.40	Telephone conference call with P. Hamilton, M. Konyukhova, N. Brearton, G. Bourikas to discuss data segregation issues.
Jan 19, 2018	A. MacFarlane	0.30	Telephone attendances with N. Brearton to discuss revisions to second supplement report and data segregation issues.
Jan 19, 2018	A. MacFarlane	0.30	Telephone conference call with N. Brearton and P. Hamilton to discuss data segregation process and MFGI data.
Jan 20, 2018	B. Brooksbank	2.20	Review of additional letters of OTTP and counsel to MFGI re positions on data, drafting of further proposed order incorporating same in advance of counsel meeting, email with same to A. MacFarlane.
Jan 21, 2018	A. MacFarlane	1.70	Review of draft Data Transfer Order.

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Jan 21, 2018	A. MacFarlane	0.70	Telephone attendance with N. Brearton to discuss revisions to Data Transfer Order.
Jan 21, 2018	A. MacFarlane	0.80	Revisions to Data Transfer Order.
Jan 21, 2018	A. MacFarlane	0.10	Email to N. Brearton and B. Brooksbank re revisions to Data Transfer Order.
Jan 21, 2018	A. MacFarlane	0.10	Review of correspondence from Oslers re MSCL.
Jan 21, 2018	A. MacFarlane	0.30	Review of correspondence from Osler, McCarthys and Blakes.
Jan 21, 2018	A. MacFarlane	0.20	Email to N. Brearton re Data Transfer Order.
Jan 21, 2018	A. MacFarlane	0.20	Email to Blakes, McCarthys and Stikemans.
Jan 21, 2018	A. MacFarlane	1.00	Further revisions to draft Data Transfer Order.
Jan 22, 2018	B. Brooksbank	0.40	Emails with client and review of revised data transfer order following counsel meeting.
Jan 22, 2018	A. MacFarlane	0.30	Review and revise Data Transfer Order.
Jan 22, 2018	A. MacFarlane	0.30	Telephone attendance with N. Brearton to discuss revisions to Data Transfer Order.
Jan 22, 2018	A. MacFarlane	0.40	Telephone conference call with Stikemans and KPMG to discuss Data Transfer Order and other issues.
Jan 22, 2018	A. MacFarlane	2.50	Meeting with GIA, Stikemans, McCarthys, Oslers and KPMG, Deloitte, Cassels Brock and Blakes to discuss Data Transfer Order and revisions thereto.
Jan 22, 2018	A. MacFarlane	1.20	Review and revise Data Transfer Order.
Jan 22, 2018	A. MacFarlane	0.30	Further revisions to Data Transfer Order.
Jan 22, 2018	A. MacFarlane	0.50	Telephone attendance with N. Brearton to discuss revisions to Data Transfer Order.
Jan 22, 2018	A. MacFarlane	0.20	Review of revisions to Data Transfer Order from C. Savo.
Jan 22, 2018	A. MacFarlane	0.20	Further revisions to Data Transfer Order from C. Savo.
Jan 22, 2018	A. MacFarlane	0.50	Further revisions to revised Data Transfer Order.
Jan 22, 2018	A. MacFarlane	0.20	Email to Blakes, McCarthys and Oslers with respect to further revisions to Data Transfer Order.
Jan 22, 2018	A. MacFarlane	0.30	Review and further revisions to revised Data Transfer Order.
Jan 22, 2018	C. Savo	3.20	Conference call with client, GIA and Stikeman Elliott re data transfer order; in-person meeting at BLG offices re data search process.

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Jan 23, 2018	A. MacFarlane	1.30	Review of draft Data Transfer Order from Blakes and Stikemans.
Jan 23, 2018	A. MacFarlane	0.60	Review of draft second supplement to 13th report.
Jan 23, 2018	A. MacFarlane	0.60	Review of revised draft Data Transfer Order from Blakes/McCarthys.
Jan 24, 2018	B. Brooksbank	1.40	Review of revised versions of Order re GIA and OTTP comments, emails of A. MacFarlane with client on same, email with attachment from trustee counsel.
Jan 24, 2018	A. MacFarlane	0.30	Telephone attendance with N. Brearton to discuss revisions to Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.30	Telephone conference call with Stikemans and KPMG to discuss Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.50	Review of Stikemans revisions to Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.50	Review of Oslers and Blakes revisions to Data Transfer Order.
Jan 24, 2018	A. MacFarlane	3.20	Meeting with GIA, Stikemans, McCarthys, Blakes, Oslers, Deloitte, Cassels Brock and KPMG to discuss further revisions to Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.40	Review and revise various drafts of Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.30	Discussions with C. Savo re revisions to Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.30	Review of correspondence from Blakes re comments on Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.20	Email to and email from McCarthys and Blakes re revisions to Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.40	Email from P. Hamilton re revisions to Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.30	Review and revise Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.30	Further revisions to draft Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.20	Review of changes from GIA with respect to Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.30	Further revisions to revised Data Transfer Order.
Jan 24, 2018	A. MacFarlane	0.20	Review of changes to Data Transfer Order from Deloittes.
Jan 24, 2018	A. MacFarlane	0.30	Review of rider to Data Transfer Order from Blakes.

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Jan 24, 2018	C. Savo	5.50	Attended in-person meeting at BLG offices re Data Transfer Order; meeting with client re same; revised draft Data Transfer Order following meeting to incorporate comments from parties; email correspondence with A. MacFarlane re same.
Jan 25, 2018	B. Brooksbank	1.50	Review of further suggested versions of data transfer order, emails with opposing counsel and A. MacFarlane on same, drafting of revised interim data transfer order.
Jan 25, 2018	D. Ciarabellini	1.00	Delivering package of materials to the attention of Justice Morawitz to the commercial list counter on the 7th floor of 330 University.
Jan 25, 2018	A. MacFarlane	0.20	Email to N. Brearton re changes to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	1.00	Review of further revised Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.40	Further revisions to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.30	Telephone attendance with N. Brearton to discuss revisions to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.30	Review of comments from Oslers with respect to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.60	Review of changes from Deloittes, Blakes and Oslers with respect to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	1.20	Telephone conference call to discuss revisions to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.20	Review of draft schedule to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.50	Review of second supplemental to 13th report.
Jan 25, 2018	A. MacFarlane	0.40	Revisions to second supplemental report.
Jan 25, 2018	A. MacFarlane	0.50	Review further revised Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.20	Emails to N. Brearton re second supplemental report and Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.20	Email from C. Naudie re revisions to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.40	Discussions with C. Savo and N. Brearton re changes to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	1.50	Telephone conference call to discuss Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.60	Telephone conference call to discuss revised Data Transfer Order.

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Jan 25, 2018	A. MacFarlane	0.40	Review of further revisions to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.30	Telephone conference call with GIA to discuss revisions to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	1.20	Preparation for court.
Jan 25, 2018	A. MacFarlane	1.00	Review of second supplement report and revised Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.30	Further revisions to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.30	Review of interim order for data access and segregation.
Jan 25, 2018	A. MacFarlane	0.30	Review of schedules to second supplemental report.
Jan 25, 2018	A. MacFarlane	0.30	Emails from McCarthy and GIA re revisions to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.20	Email to and email from B. Brooksbank re preparation of interim data segregation and access order.
Jan 25, 2018	A. MacFarlane	0.10	Email to and email from McCarthys re further changes to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.20	Emails to E. Cobb and R. Morrow re Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.10	Email from R. Morrow re changes to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.30	Office discussion with C. Savo re revisions to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.40	Review of further revisions to Data Transfer Order.
Jan 25, 2018	A. MacFarlane	0.30	Review and revise revised Data Transfer Order including comments from Blakes and McCarthys.
Jan 25, 2018	C. Savo	7.90	Attended in-person meetings with client re draft Data Transfer Order; participated on various conference calls between all parties re same; revised and further revised draft Data Transfer Order to incorporate comments from parties in respect of the various drafts; email correspondence with parties re same.
Jan 26, 2018	A. MacFarlane	1.60	Preparation for court attendance, review of draft Data Transfer Order; review of second supplement report; preparation of submissions.
Jan 26, 2018	A. MacFarlane	0.20	Telephone attendance with N. Brearton with respect to publication of Order.

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Jan 26, 2018	A. MacFarlane	1.30	Preparation for court re mechanics of Data Transfer Order and schedules.
Jan 26, 2018	A. MacFarlane	0.20	Email to RSJ Morawetz re Data Transfer Order for a court hearing.
Jan 26, 2018	A. MacFarlane	2.30	Attendance at court to obtain the Data Transfer Order.
Jan 26, 2018	C. Savo	2.80	Attended at Court; email correspondence with parties and A. MacFarlane re endorsement of RSJ Morawetz; email correspondence with C. Schildt re Data Transfer Order.
Jan 28, 2018	C. Savo	0.10	Email correspondence with C. Zhang and A. MacFarlane re Order and endorsement of RSJ Morawetz.
Jan 29, 2018	B. Brooksbank	0.20	Review of Order and Endorsement re data transfer motion and attendance.
Jan 29, 2018	C. Savo	0.10	Reviewed email correspondence from C. Schildt re transfer of MBTOR data in accordance with Order; office meeting with M. Pacheco re circulation of Order and Endorsement.
Jan 29, 2018	C. Zhang	0.90	Assisted with receiving materials for C. Savo.
Jan 30, 2018	A. MacFarlane	0.10	Email from C. Savo re data issues.
Jan 30, 2018	A. MacFarlane	0.20	Telephone attendance with N. Brearton re document data segregation issues.
Jan 30, 2018	C. Savo	0.10	Email correspondence with S. Dedic re final court report; reviewed and considered email correspondence between the Liquidator and the GIA.
Jan 31, 2018	S.J. Fyfe	0.30	Discuss consent order and next steps with Sal and Alex; reply to George
Jan 31, 2018	A. MacFarlane	0.20	Email from C. Savo re implementation of Data Transfer Order.
Jan 31, 2018	A. MacFarlane	0.30	Email from C. Schildt re Implementation of Data Transfer Order.
Jan 31, 2018	A. MacFarlane	0.30	Review of chart re implementation of Data Transfer Order.
Jan 31, 2018	A. MacFarlane	0.40	Telephone conference call with GIA, Stikemans and KPMG to discuss implementation of Data Transfer Order.

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Jan 31, 2018	A. MacFarlane	0.20	Telephone attendance with N. Brearton to discuss Data Transfer Order implementation process.
Jan 31, 2018	C. Savo	1.60	Conference call with the Liquidator, the GIA and Stikeman Elliott LLP re Initial Data Transfer; review of draft data transfer summary circulated by GIA; revised same.

TO OUR FEES $ 113,068.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	21.40	$ 490.00	$ 10,486.00
D. Ciarabellini	1.00	230.00	230.00
S.J. Fyfe	8.70	995.00	8,656.50
E. Gratton	0.40	720.00	288.00
J. Kabouchi	0.60	410.00	246.00
T. Leung	13.40	230.00	3,082.00
A. MacFarlane	76.30	940.00	71,722.00
S. Mirandola	8.60	875.00	7,525.00
C. Savo	27.60	385.00	10,626.00
C. Zhang	0.90	230.00	207.00
	158.90		$ 113,068.50

DISBURSEMENTS:

Taxable G=GST; Q=QST; H=HST; P=PST

Binding Charges	$20.25	H
Conference Calls	60.25	H
Copies	484.20	H

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Mileage & Parking	8.85	H	
Quicklaw Searches	159.01	H	
Taxi	8.93	H	
Total Taxable Disbursements	741.49		
Total Disbursements			741.49
Total Fees and Disbursements			113,809.99
HST on Fees and Taxable Disbursements			14,795.30
TOTAL THIS INVOICE			**$ 128,605.29**

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KPMG Inc.
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Toronto, ON M5H 2S5

June 28, 2018
Invoice # 697598354
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 113,068.50
Disbursements	741.49
HST on Fees and Taxable Disbursements	14,795.30
Total this Invoice	**$ 128,605.29**

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June 30, 2018

Invoice # 697598386
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to April 30, 2018 in connection with the above matter as described in the attached.

Fees	$ 86,002.50
Disbursements	205.34
HST on Fees and Taxable Disbursements	11,207.02
Total this Invoice	**$ 97,414.86**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to April 30, 2018

Feb 1, 2018	S.J. Fyfe	0.50	Draft note on consent order; discuss with S. Mirandola and distribute to working group.
Feb 1, 2018	S. Mirandola	0.30	Discussion with S. Fyfe re strategic issues re extension to file Reply by Crown.
Feb 2, 2018	S.J. Fyfe	1.00	Discuss next steps with A. MacFarlane, S. Mirandola; conference with N. Brearton and G. Brearton and EY to discuss next steps; note to file.
Feb 2, 2018	S. Mirandola	0.50	Conference call re anticipated call with Crown.
Feb 5, 2018	S.J. Fyfe	0.70	Review waiver materials, suggest narrative; discuss with R. Westwood and distribute to G. Bourikas; check in on status of consent order with S. Mirandola.
Feb 6, 2018	S.J. Fyfe	0.80	Email from A. Borstein; discuss next steps; conference call with N. Brearton and G. Boruikas and report to A. MacFarlane.
Feb 6, 2018	S. Mirandola	0.30	Review email from Crown re amended Notice of Appeal; emails with S. Fyfe re same.
Feb 7, 2018	S.J. Fyfe	1.60	Conference call with A. Bornstein; report to N. Brearton and reply with executed Consent order; follow up with A. Bornstein on outstanding factual matters.
Feb 7, 2018	S. Mirandola	1.30	Telephone call to Crown; brief meeting with S. Fyfe re anticipated discussion with Justice counsel; telephone call from N. Brearton re same; prepare draft revised amended Notice of Appeal; markup S. Fyfe's draft speaking notes for anticipated meeting with Justice counsel and D. Winters.
Feb 8, 2018	S.J. Fyfe	0.70	Work on briefing note for meeting with Justice Department; reply to N. Brearton.
Feb 9, 2018	S.J. Fyfe	0.40	Follow up with G. Bourikas (x2) on questions from Justice lawyer.
Feb 9, 2018	S. Mirandola	0.10	Brief discussion with S. Fyfe re factual matters.
Feb 12, 2018	S.J. Fyfe	0.40	Conference call with G. Bourikas and CFO regarding mortgage pools, note to file.
Feb 14, 2018	S.J. Fyfe	0.40	Review material from L. Lai; respond to A. Bornstein (x2).

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Feb 15, 2018	S.J. Fyfe	0.60	Telephone call with A. Bornstein; organizing meeting with EY team, KPMG.
Feb 16, 2018	S.J. Fyfe	1.50	Organize agenda for call with EY and Nick and George to discuss meeting with Justice. reply to Arnold Borstein;
Feb 20, 2018	S.J. Fyfe	4.20	Go through files and put together first draft of documents book; prepare power point summary of tax appeal merits and discussion for review by working group
Feb 21, 2018	S.J. Fyfe	3.50	Prepare and revise power point for preliminary meeting with client and EY to focus litigation settlement discussions; Reread key securitization agreements and notice of appeal and related documents; reply to D. Foo (x2); Finish work on record books for meeting.
Feb 22, 2018	S.J. Fyfe	6.00	Finish power point and distribute to working group; meeting with EY and N. Brearton and G. Bourikas to organize settlement discussions.
Feb 23, 2018	S.J. Fyfe	0.40	Reply to A. Bornstein and EY (x2).
Feb 26, 2018	S.J. Fyfe	1.00	Organize meeting; update work book; reply to D. Foo.
Feb 28, 2018	S.J. Fyfe	3.80	Review comments on power point from EY and make revisions to slides; update [redacted] analysis; rework conclusions in view of changes; update working book.
Mar 1, 2018	S.J. Fyfe	3.10	Preparation for and conference call with N. Brearton and EY (x3); revise and distribute power points and assign speaking roles.
Mar 2, 2018	S.J. Fyfe	3.40	Reread MBS Program Guide and note provisions/passages that support [redacted]; consider whether trust could be created after transfer of MBS Certs; Prepare for Monday meeting.
Mar 9, 2018	A. MacFarlane	0.10	Email to and email from C. Schildt re meeting.
Mar 13, 2018	S.J. Fyfe	0.90	Discussion with R. Westwood on [redacted]; review notes in preparation for meeting.

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Mar 14, 2018	S.J. Fyfe	3.10	Preparation for and meeting with Department of Justice; prepare outline of follow up letter to Arnold Bornstein; check file notes on OSFI rules and send to D. Foo and R. Westwood.
Mar 19, 2018	S.J. Fyfe	0.70	Check notes and reply to G. Bourikas regarding outstanding items for report to GIF on status; report to A. MacFarlane.
Mar 20, 2018	S.J. Fyfe	2.10	Begin drafting submission to Arnold Bornstein;
Mar 21, 2018	S.J. Fyfe	1.90	Update submission to A. Bornstein; draft creation of trust argument in Appendix A.
Mar 26, 2018	S.J. Fyfe	0.60	Reply to R. Westwood, D. Foo (x2; prepare notes for conference call; reply to critical dates inquiry; reply to A. MacFarlane.
Mar 27, 2018	S.J. Fyfe	2.40	Review input from G. Bourikas; review draft accounting from D. Foo; telephone call with N. Brearton; discussion with working group to review draft submission to A. Bornstein.
Mar 28, 2018	S.J. Fyfe	4.00	Research on [redacted]; send Doris notes on accounting treatment; email (x2) to R. Taylor replying to his views on whether [redacted]; drafting note to file for addition to Department of Justice submission; follow up outstanding deliverables from EY and client.
Apr 2, 2018	S.J. Fyfe	1.10	Reviewing excel spread sheet and covering notes regarding retention of MBS; update submission to incorporate discussion with N. Brearton, G. Bourikas, and EY from Wednesday.
Apr 3, 2018	S.J. Fyfe	4.10	Review each [redacted]; conference call with N. Brearton regarding interaction between [redacted]; update submission to A. Bornstein; review CRA response on [redacted].

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Apr 4, 2018	S.J. Fyfe	3.50	Review revised spread sheet; conference call with N. Brearton; revise description of how MBS are initially held; draft accounting summary; recirculate note to N. Brearton.
Apr 5, 2018	S.J. Fyfe	1.20	Discuss draft letter with N. Brearton; revise and distribute; organize next meeting with EY; reply to R. Westwood on 9202)5) issue.
Apr 6, 2018	N.A.V. Miklaucic	2.20	Review materials to prepare to meet with S Fyfe; draw out structure and flow of assets; consider issues; review relevant tax act provisions; review SDO;
Apr 9, 2018	S.J. Fyfe	3.20	Prepare for conference call with EY; revise submission to A. Bornstein and redistribute to working group; meet with N. Miklaucic to discuss amendments to notice of appeal; report to A. MacFarlane; conference N. Brearton.
Apr 9, 2018	N.A.V. Miklaucic	1.00	Brief preparation and meet with S Fyfe to discuss.
Apr 10, 2018	S.J. Fyfe	1.10	Incorporate changes from R. Taylor, R. Westwood and D. Foo recirculate A. Bornstein letter; follow up with R. Taylor (x3) on explanation for changes he suggested.
Apr 11, 2018	S.J. Fyfe	1.10	Review another round of comments from R. Taylor; discuss, finalize letter and distribute; answer follow up questions from N. Miklaucic on need to file amended pleadings.
Apr 11, 2018	N.A.V. Miklaucic	1.50	Review additional information from S Fyfe; consider and follow up with questions for S Fyfe;
Apr 12, 2018	J.L. Francis	0.40	Filed an Amended Notice of Appeal with the Tax Court.
Apr 12, 2018	N.A.V. Miklaucic	2.00	Amend appeal, review and give to S Fyfe for review; discussions with S Fyfe; serve Amended Notice on A Bornstein; draft letter to Court and prepare package to send to court; arrange for service; receive documents from S Fyfe and start to review;
Apr 13, 2018	N.A.V. Miklaucic	0.20	Follow up on questions re; filing and receive filed copy.
Apr 16, 2018	S.J. Fyfe	0.20	Review email from R. Bhandari; follow up with A. Bornstein; reply to G. Bourikas on reassessments.
Apr 16, 2018	N.A.V. Miklaucic	0.20	Follow up on filings and send copies to Stephen and Justice.

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Apr 23, 2018	S.J. Fyfe	1.00	Emails from A. MacFarlane;.conference with A. MacFarlane; review 2015-2017 reassessments; email to D. Foo re consistency.
Apr 24, 2018	S.J. Fyfe	0.20	Reply to G. Bourikas; follow up with D. Foo and R. Westwood on reassessments.
Apr 25, 2018	S.J. Fyfe	3.90	Review files and organize materials for meeting with GIA, EY; review previous GIA reports on tax matters; follow up with D. Foo and R. Westwood on filing notice of objection to 2011 loss determination year; preparing schedule of tax issues and amounts in dispute in response to request from CMS.
Apr 26, 2018	S.J. Fyfe	2.60	Preparation for and meeting with EY, N. Brearton and G. Bourikas to discuss 2016-2017 assessments and GIA meeting; Begin amending schedule of open taxation years.
Apr 27, 2018	S.J. Fyfe	1.20	Prepare tax summary chart for response to request from GIA; revise; discuss response with D. Foo and G. Bourikas.
Apr 30, 2018	S.J. Fyfe	4.10	Revise tax summary and distribute; telephone call with N. Brearton and incorporate his comments and redistribute; prepare draft report to GIA on steps taken since November, and go forward strategy; conference call with working group.

TO OUR FEES $ 86,002.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
J.L. Francis	0.40	$ 225.00	$ 90.00
S.J. Fyfe	78.20	995.00	77,809.00
A. MacFarlane	0.10	940.00	94.00
N.A.V. Miklaucic	7.10	820.00	5,822.00

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June 30, 2018
Invoice # 697598386
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

S. Mirandola	2.50	875.00	2,187.50
	88.30		$ 86,002.50

DISBURSEMENTS:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Conference Calls	$21.14	H	
Copies	184.20	H	
Total Taxable Disbursements	205.34		
Total Disbursements			205.34

Total Fees and Disbursements	86,207.84
HST on Fees and Taxable Disbursements	11,207.02
TOTAL THIS INVOICE	**$ 97,414.86**

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June 30, 2018
Invoice # 697598386
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 86,002.50
Disbursements	205.34
HST on Fees and Taxable Disbursements	11,207.02
Total this Invoice	**$ 97,414.86**

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June 28, 2018

Invoice # 697598388
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to May 31, 2018 in connection with the above matter as described in the attached.

Fees	$ 12,367.50
Disbursements	52.45
HST on Fees and Taxable Disbursements	1,614.60
Total this Invoice	**$ 14,034.55**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to May 31, 2018

May 1, 2018	S.J. Fyfe	2.10	Conference call with working group--N. Brearton, G. Bourikas and EY; Review new tax summaries circulated by D. Foo; redistribute revised tax summary of open taxation years; review revised CRA claims and send comments to G. Bourikas.
May 3, 2018	N.A.V. Miklaucic	0.40	Receive and review information from S. Fyfe; follow up with S Fyfe.
May 4, 2018	S.J. Fyfe	0.30	Reply to A. MacFarlane (x2) reply to G. Bourikas.
May 7, 2018	S.J. Fyfe	2.10	Preparation for and meeting with GIA and legal counsel; follow up correspondence to C. Schmidt.
May 10, 2018	S.J. Fyfe	1.90	Review draft notice of objection; check file notes; provide comments and distribute to working group.
May 16, 2018	S.J. Fyfe	0.60	Review revised notice of objection and email to D. Foo.
May 17, 2018	S.J. Fyfe	1.00	Review spread sheets and prepare summary email for D. Foo; telephone cal with N. Brearton to discuss his proposed summary of tax outcomes.
May 22, 2018	S.J. Fyfe	2.60	Review new markups from R. Taylor; and explanation from D. Foo and reply; review N. Brearton's bridge document--preparation for and discussion with working group on form of next CRA communication.
May 23, 2018	S.J. Fyfe	1.50	Conference call with A. Bornstein; report to N. Brearton; review his revised bridge calculation and notes and send comments.

TO OUR FEES $ 12,367.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
S.J. Fyfe	12.10	$ 995.00	$ 12,039.50
N.A.V. Miklaucic	0.40	820.00	328.00

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June 28, 2018
Invoice # 697598388
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

	12.50	$ 12,367.50

DISBURSEMENTS:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Conference Calls	$4.15	H	
Copies	48.30	H	
Total Taxable Disbursements	52.45		
Total Disbursements			52.45
Total Fees and Disbursements			12,419.95
HST on Fees and Taxable Disbursements			1,614.60
TOTAL THIS INVOICE			**$ 14,034.55**

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June 28, 2018
Invoice # 697598388
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 12,367.50
Disbursements	52.45
HST on Fees and Taxable Disbursements	1,614.60
Total this Invoice	**$ 14,034.55**

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August 30, 2018

Invoice # 697618720
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to July 31, 2018 in connection with the above matter as described in the attached.

Fees	$ 14,177.00
Disbursements and Other Charges	320.33
HST on Fees and Taxable Disbursements and Other Charges	1,884.65
Total this Invoice	**$ 16,381.98**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

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Feb 1, 2018	A. MacFarlane	0.10	Emails from S. Fyfe re tax appeal.
Feb 2, 2018	A. MacFarlane	0.20	Office discussion with S. Fyfe re tax appeal issues.
Feb 6, 2018	A. MacFarlane	0.10	Office discussion with S. Fyfe re tax issues.
Feb 26, 2018	A. MacFarlane	0.10	Email to and email from S. Fyfe re CRA claims.
Apr 25, 2018	A. MacFarlane	0.20	Email to and email from S. Fyfe re CRA issues.
May 21, 2018	A. MacFarlane	0.10	Email to and email from S. Fyfe re CRA update.
May 31, 2018	A. MacFarlane	0.20	Email to S. Fyfe re CRA issues.
Jun 11, 2018	S.J. Fyfe	0.50	Review notes and current emails; conference call with G. Bourikas re next steps; report to A. MacFarlane.
Jun 19, 2018	S.J. Fyfe	1.70	Preparation for and meeting with A. Bornstein; report to N. Brearton and G. Bourikas.
Jun 20, 2018	S.J. Fyfe	1.40	Conference call with N. Brearton (x2) regarding meeting with A. Bornstein and settlement ideas; discuss settlement alternatives with R. Westwood.
Jun 20, 2018	N.A.V. Miklaucic	0.40	Review request from A. Bornstein; discussion with S. Fyfe; review consent; sign and return.
Jun 21, 2018	S.J. Fyfe	0.40	Prepare summary of next steps; note to N. Brearton.
Jun 25, 2018	S.J. Fyfe	0.40	Review email from N. Brearton; prepare notes for GIA meeting.
Jun 26, 2018	B. Brooksbank	0.50	Emails and call with A. MacFarlane re [redacted] initial review of same.
Jun 26, 2018	S.J. Fyfe	1.10	Meeting with GIA and Stikeman Elliot; note to file of GIA objectives.
Jun 26, 2018	A. MacFarlane	0.20	Office discussion with D. O'Connor to discuss request made by GIA of liquidator.
Jun 26, 2018	A. MacFarlane	0.20	Discussion with N. Brearton re request made by GIA.
Jun 26, 2018	A. MacFarlane	0.20	Email to and email from B. Brooksbank re potential meeting with D. O'Connor.
Jun 26, 2018	A. MacFarlane	1.60	Attendance at meeting at Stikemans with GIA, P. Hamilton, KPMG and S. Fyfe to discuss tax issues with CRA and database search issues.

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August 30, 2018
Invoice # 697618720
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

Jun 27, 2018	B. Brooksbank	3.00	Call with A. MacFarlane, assembling materials for meeting with D. O'Connor, review of Winding Up Act and related jurisprudence re [redacted] and note to A. MacFarlane on same.
Jun 27, 2018	A. MacFarlane	0.10	Email to and email from N. Brearton re GIA request.
Jun 28, 2018	A. MacFarlane	0.10	Email from S. Dedic re Euro conversion.
Jun 28, 2018	A. MacFarlane	0.10	Email from N. Brearton to D. Schnarr re Maple Securities USA.
Jun 29, 2018	B. Brooksbank	0.30	Call with A. MacFarlane re [redacted], instructions to assistant re binder of relevant records for D. O'Connor.
Jun 29, 2018	A. MacFarlane	0.20	Discussion with B. Brooksbank re [redacted]
Jul 3, 2018	S.J. Fyfe	0.20	Reply to G. Bourikas; update note on meeting with A. Bornstein.
Jul 18, 2018	B. Brooksbank	0.50	Review of binder prepared for advice meeting with D. O'Connor, email from A. MacFarlane on same.
Jul 20, 2018	D.R. O'Connor	0.50	Reviewing binder of materials and advice to Alex MacFarlane.
Jul 31, 2018	S.J. Fyfe	1.90	Reviewing reply to notice of appeal.
Jul 31, 2018	A. MacFarlane	0.20	Emails to and emails from G. Bourikas and S. Fyfe re CRA meeting.
Jul 31, 2018	A. MacFarlane	0.10	Voicemail to and voicemail from D. O'Connor re [redacted]

TO OUR FEES $ 14,177.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	4.30	$ 490.00	$ 2,107.00

Borden Ladner Gervais

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August 30, 2018
Invoice # 697618720
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

S.J. Fyfe	7.60	995.00	7,562.00
A. MacFarlane	4.00	940.00	3,760.00
N.A.V. Miklaucic	0.40	820.00	328.00
D.R. O'Connor	0.50	840.00	420.00
	16.80		$ 14,177.00

DISBURSEMENTS AND OTHER CHARGES:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Binding Charges		$31.43	H
Copies		288.90	H
Total Taxable Disbursements and Other Charges		320.33	
Total Disbursements and Other Charges			320.33
Total Fees and Disbursements and Other Charges			14,497.33
HST on Fees and Taxable Disbursements and Other Charges			1,884.65
TOTAL THIS INVOICE			**$ 16,381.98**

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August 30, 2018
Invoice # 697618720
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 14,177.00
Disbursements and Other Charges	320.33
HST on Fees and Taxable Disbursements and Other Charges	1,884.65
Total this Invoice	**$ 16,381.98**

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October 12, 2018

Invoice # 697633153
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to September 30, 2018 in connection with the above matter as described in the attached.

Fees	$ 22,503.50
Disbursements	8.70
HST on Fees and Taxable Disbursements	2,926.59
Total this Invoice	**$ 25,438.79**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to September 30, 2018

Aug 1, 2018	B. Brooksbank	0.50	Review of notes re advice of D. O'Connor on assistance to German authorities, status meeting with A. MacFarlane.
Aug 2, 2018	S.J. Fyfe	2.10	Preparation for and conference call with EY, N. Brearton and G. Bourikas to review Reply; Note to file summarizing discussion and next steps with CRA; follow up call on branch tax with R. Westwood.
Aug 2, 2018	J. Kabouchi	0.80	Received instructions; research.
Aug 3, 2018	S.J. Fyfe	0.20	Review proposed note to GIA and reply to Nick.
Aug 8, 2018	J. Kabouchi	0.60	Review income tax act provisions re specified debt obligations.
Aug 9, 2018	S.J. Fyfe	2.10	Review spread sheets; extended discussion with N. Brearton on options and [redacted]; [redacted].
Aug 9, 2018	J. Kabouchi	2.70	Memo re [redacted].
Aug 10, 2018	S.J. Fyfe	1.80	Reporting to A. MacFarlane on outstanding matters; review updated spread sheets, and [redacted]; conference call with EY on alternative settlement scenarios.
Aug 13, 2018	S.J. Fyfe	0.50	Develop Litigation time line for Maple Bank.
Aug 14, 2018	A. MacFarlane	0.10	Email to and email from D. O'Connor re GIA request for assistance.
Aug 15, 2018	B. Brooksbank	0.30	Emails with A. MacFarlane and D. O'Connor re meeting on [redacted]
Aug 15, 2018	S.J. Fyfe	0.70	Telephone call with A. Bornstein re timeline for litigation; Report to N. Brearton and discuss.
Aug 16, 2018	B. Brooksbank	1.00	Meeting with A. MacFarlane and D. O'Connor re strategy for [redacted]
Aug 16, 2018	A. MacFarlane	0.10	Email to and email from B. Brooksbank re meeting with D. O'Connor.
Aug 16, 2018	A. MacFarlane	0.40	Review of transcript of voicemail message from D. O'Connor and Initial Winding-up Order.
Aug 16, 2018	A. MacFarlane	0.50	Meeting with D. O'Connor and B. Brooksbank to discuss request of [redacted].

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Aug 17, 2018	A. MacFarlane	0.20	Emails to N. Brearton and G. Bourikas re GIA request.
Aug 28, 2018	S.J. Fyfe	0.50	Reply to G. Bourikas, D. Foo (x2) arrange diary of limitation period.
Sep 7, 2018	S.J. Fyfe	0.30	Review emails from G. Bourikas and C. Schildt (x2); email to D. Foo re objection.
Sep 10, 2018	B. Brooksbank	0.80	Meeting with D. O'Connor and review of prior analysis re [redacted]
Sep 10, 2018	D.R. O'Connor	1.00	Reviewing file and material in preparation for meeting with KPMG.
Sep 11, 2018	B. Brooksbank	1.50	Meeting with client and D. O'Connor re advice on GIA assistance, next steps re request for claims information and data transfer.
Sep 11, 2018	A. MacFarlane	0.10	Follow up email to P. Hamilton re GIA investigative issues.
Sep 11, 2018	A. MacFarlane	0.90	Meeting with N. Brearton, D. O'Connor and B. Brooksbank to discuss GIA issues and duties of liquidator.
Sep 11, 2018	D.R. O'Connor	0.70	Meeting with KPMG re advice concerning GIA request for assistance.
Sep 13, 2018	S.J. Fyfe	2.00	Begin drafting List of Documents; conference call with N. Brearton regarding timing and other matters.
Sep 17, 2018	S.J. Fyfe	1.00	Reviewing files for affidavit of documents; send note to N. Brearton on stopping interest clock.
Sep 18, 2018	S.J. Fyfe	1.80	Working on affidavit of documents.
Sep 20, 2018	S.J. Fyfe	1.20	Working on affidavit of documents.
Sep 24, 2018	S.J. Fyfe	1.10	Work on affidavit of documents.

TO OUR FEES $ 22,503.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	4.10	$ 490.00	$ 2,009.00

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October 12, 2018
Invoice # 697633153
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

S.J. Fyfe	15.30	995.00	15,223.50
J. Kabouchi	4.10	410.00	1,681.00
A. MacFarlane	2.30	940.00	2,162.00
D.R. O'Connor	1.70	840.00	1,428.00
	27.50		$ 22,503.50

DISBURSEMENTS:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Copies		$8.70	H
Total Taxable Disbursements		8.70	
Total Disbursements			8.70
Total Fees and Disbursements			22,512.20
HST on Fees and Taxable Disbursements			2,926.59
TOTAL THIS INVOICE			**$ 25,438.79**

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October 12, 2018
Invoice # 697633153
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 22,503.50
Disbursements	8.70
HST on Fees and Taxable Disbursements	2,926.59
Total this Invoice	**$ 25,438.79**

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December 31, 2018

Invoice # 697665553
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to December 31, 2018 in connection with the above matter as described in the attached.

Fees	$ 63,802.00
Disbursements	938.48
HST on Fees and Taxable Disbursements	8,344.76
Total this Invoice	**$ 73,085.24**

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BORDEN LADNER GERVAIS LLP

By:
Alex MacFarlane

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GST/HST REGISTRATION # R869096974RT0001

Borden Ladner Gervais

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PROFESSIONAL SERVICES RENDERED to December 31, 2018

Oct 3, 2018	S.J. Fyfe	0.50	Discussion re [redacted].
Oct 4, 2018	S.J. Fyfe	1.10	Review reassessment models prepared by D. Foo; conference call with D. Foo and R, Westwood to discuss interest moratorium; conference with A. MacFarlane and email to G. Bourikas and N. Brearton.
Oct 4, 2018	A. MacFarlane	0.20	Email to and email from S. Fyfe re taxation issues.
Oct 12, 2018	S.J. Fyfe	0.10	Telephone call to N. Brearton re [redacted]
Oct 15, 2018	S.J. Fyfe	1.10	Conference call with N. Brearton regarding a [redacted] Discuss WURA limitations with A. MacFarlane and check research notes; brief J. Manger on [redacted]
Oct 16, 2018	A. MacFarlane	0.30	Meeting with J. Manger to discuss research regarding set [redacted].
Oct 16, 2018	J. Manger	2.10	Considered analysis strategy with S. Fyfe; researched and engaged in analysis for A. MacFarlane and S. Fyfe re [redacted].
Oct 17, 2018	S.J. Fyfe	1.40	Finish List of Documents and distribute for comments.
Oct 17, 2018	A. MacFarlane	0.20	Office discussion with J. Manger re [redacted].
Oct 17, 2018	A. MacFarlane	0.40	Review of CRA bulletins.
Oct 17, 2018	J. Manger	4.00	Considered analysis strategy with A. MacFarlane; researched and engaged in analysis for A. MacFarlane and S. Fyfe re [redacted].
Oct 18, 2018	S.J. Fyfe	1.20	Review material from J. Manger; discuss with A. MacFarlane and J. Manger; quick look at bankruptcy provisions; summary email to J. Manger.
Oct 18, 2018	A. MacFarlane	0.20	Meet with J. Manger to discuss tax loss issues.

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Oct 18, 2018	J. Manger	3.20	Considered analysis strategy on [redacted] with A. MacFarlane and S. Fyfe re CRA statements on bankruptcy; research for A. MacFarlane and S. Fyfe re whether [redacted]; researched, engaged in analysis and drafted case summaries re [redacted]
Oct 19, 2018	J. Manger	2.00	Researched, engaged in analysis and drafted case summaries re [redacted].
Oct 22, 2018	S.J. Fyfe	1.70	Work on notice of appeal for 2011 taxation year; follow up with Judith on loss carryback question.
Oct 22, 2018	J. Manger	2.50	Discussed research strategy with S. Fyfe; reviewed resources and engaged in analysis re [redacted].
Oct 23, 2018	S.J. Fyfe	2.00	Work on notice of appeal for 2011 taxation year.
Oct 24, 2018	S.J. Fyfe	0.70	Finalize 2011 Notice of Appeal and distribute to working group.
Oct 29, 2018	S.J. Fyfe	0.90	Review memo from J. Manger; send comments and summary to A. MacFarlane for further discussion.
Oct 29, 2018	N.A.V. Miklaucic	2.20	Preparing for meeting with S. Fyfe; reviewing documents including in particular reply from DOJ and appeal for nil year; consider issues; make notes work on structures.
Oct 30, 2018	S.J. Fyfe	1.70	Preparation for and meeting with EY tax team to discuss 2011 tax appeal and follow up internal discussion on disposition issue.
Oct 30, 2018	N.A.V. Miklaucic	0.80	Meet with S. Fyfe and prepare for call; attend on call with EY; follow up discussion with S. Fyfe.

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Oct 31, 2018	S.J. Fyfe	1.60	Go through reply, CRA audit responses and prepare summary [redacted] for Natasha; follow up with R. Taylor re comments on notice of appeal.
Nov 1, 2018	S.J. Fyfe	3.20	Read set off cases provided by A. MacFarlane and J. Manger; meeting with G. Bourikas and N. Brearton to discuss set off issue; follow up call with N. Brearton to [redacted]; review proof of claim.
Nov 1, 2018	A. MacFarlane	0.20	Discussion S. Fyfe re tax issues.
Nov 1, 2018	A. MacFarlane	0.20	Email from J. Manger re set off issues.
Nov 1, 2018	A. MacFarlane	0.70	Meeting with N. Brearton, G. Lucas and S. Fyfe to discuss tax issues.
Nov 1, 2018	A. MacFarlane	0.40	Review of case law.
Nov 2, 2018	S.J. Fyfe	0.20	Reply to N. Brearton (x2) on [redacted] issue.
Nov 5, 2018	S.J. Fyfe	0.50	Check changes to notice of appeal.
Nov 7, 2018	S.J. Fyfe	1.40	Finalize notice of appeal for 2011 and distribute to N. Miklaucic for filing; organize notes and follow up with D. Foo on interest related issues.
Nov 8, 2018	S.J. Fyfe	1.90	Meeting with N. Brearton and EY on [redacted] and structure of settlement proposal; follow up call with N. Brearton; draft outline of settlement proposal; exchange notes with N. Miklaucic on filing 2011 tax appeal--distribute.
Nov 8, 2018	N.A.V. Miklaucic	0.40	Review and file appeal.
Nov 13, 2018	S.J. Fyfe	2.40	Conference call with R. Westwood and E. Conrad on preparation of settlement offer; explain beneficial ownership issue to N. Miklaucic; revise list of documents.
Nov 13, 2018	N.A.V. Miklaucic	1.80	Review notes from S. Fyfe on arguments; review documents to connect with points raised and make notes on arguments to substantiate approach and note points in docs that are consistent and inconsistent; meet with S. Fyfe to discuss for 30 mins.

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Nov 16, 2018	S.J. Fyfe	1.00	Update from N. Brearton on WURA related issues and CRA audit process; note on how to explain WURA to tax policy.
Nov 16, 2018	C. Savo	0.20	Email correspondence with S. Dedic re confidential supplements of Liquidator; reviewed files re same; voicemail left for S. Dedic re same.
Nov 19, 2018	S.J. Fyfe	2.60	Preparation for and conference call with EY to discuss WURA interest calculation; work on report to CRA explaining mechanics of how WURA deals with tax claims and [redacted].
Nov 19, 2018	C. Savo	0.20	Email correspondence with S. Dedic re confidential supplements to report of Liquidator.
Nov 20, 2018	A. MacFarlane	0.40	Review of supplemental report to twelfth report and advertisement in Globe and Mail.
Nov 20, 2018	A. MacFarlane	0.90	Telephone conference call with G. Bourikas and N. Brearton re request of CRA for details of Global One and Radius settlements and documentation relating to MSCL etc.
Nov 21, 2018	S.J. Fyfe	1.10	Research insolvency and CRA claims; discuss WURA precedence with A. MacFarlane and revise explanatory note to D. Winters;
Nov 21, 2018	A. MacFarlane	0.10	Email to S. Fyfe re memo to CRA.
Nov 21, 2018	A. MacFarlane	0.20	Review of memo from S. Fyfe and office discussion with F. Fyfe with revisions thereto.
Nov 21, 2018	A. MacFarlane	0.30	Review of memo re interest rates for CRA from S. Fyfe.
Nov 21, 2018	A. MacFarlane	0.20	Review and revise memo to CRA.
Nov 22, 2018	S.J. Fyfe	0.90	Distribute note on WURA issues to N. Brearton; summarize relevant legislation for follow up.
Nov 26, 2018	S.J. Fyfe	0.70	Reply to A. Bornstein (x2); reply to N. Miklaucic; finish research on [redacted].
Nov 26, 2018	N.A.V. Miklaucic	0.20	Receive TCC letter and send to S. Fyfe.
Nov 27, 2018	S.J. Fyfe	1.30	Discussion with A. MacFarlane and N. Brearton on [redacted]"; messaging re next steps and Tax Court time line.
Nov 27, 2018	A. MacFarlane	0.30	Emails to and emails from J. Manger re case law.

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Nov 27, 2018	A. MacFarlane	0.30	Telephone conference call with N. Brearton and S. Fyfe to discuss interest issues and memo to CRA.
Nov 27, 2018	J. Manger	0.70	Researched case law for A. MacFarlane re the interest stops rule.
Nov 28, 2018	S.J. Fyfe	1.50	Discuss timeline with N. Miklaucic and note to N. Brearton; look at interest stops rule in insolvency claim.
Nov 28, 2018	N.A.V. Miklaucic	0.20	Discussion with S Fyfe.
Nov 29, 2018	S.J. Fyfe	0.40	Add statutory references to section 72 of WURA to memo and related provisions; forward to A. MacFarlane.
Dec 3, 2018	S.J. Fyfe	0.60	Review email and revise description of how "[redacted]. reply to G. Bourikas and N. Brearton.
Dec 3, 2018	A. MacFarlane	0.70	Review and revise draft email to GIA.
Dec 3, 2018	N.A.V. Miklaucic	0.40	Review discussion from S. Fyfe and comments.
Dec 4, 2018	A. MacFarlane	2.70	Review and revise draft report to GIA.
Dec 5, 2018	A. MacFarlane	0.10	Email to S. Fyfe re CRA issues.
Dec 5, 2018	A. MacFarlane	2.30	Further review and revise draft report to GIA.
Dec 6, 2018	A. MacFarlane	0.20	Email to and email from G. Bowkas re draft report to GIA.
Dec 10, 2018	S.J. Fyfe	0.10	Call with N. Brearton re various issues.
Dec 11, 2018	S.J. Fyfe	0.90	Meeting with N. Miklaucic to explain settlement progress and interest stops rules for possible settlement agreement with Justice, follow up with A. MacFarlane.
Dec 11, 2018	A. MacFarlane	0.20	Discussions with C. Savo re Liquidator's Report.
Dec 11, 2018	A. MacFarlane	0.60	Review of revised Omnibus Report and appendices.
Dec 11, 2018	A. MacFarlane	0.40	Review of Motion Record of Trustee re MSCL.
Dec 11, 2018	N.A.V. Miklaucic	0.60	Prepare for and meet with S. Fyfe; follow up on timetable.

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Dec 11, 2018	C. Savo	1.00	Reviewed motion record in respect of the Trustee of MFGI seeking an order approving a withdrawal from the estate of MFGI to pay the Trustee and its counsel's fees and disbursements; reviewed motion record in respect of the Receiver of MFC seeking an order approving the Receiver's first report, distributions contemplated therein and its subsequent discharge and release; office discussion with A. MacFarlane re same; email correspondence with A. MacFarlane re same.
Dec 12, 2018	A. MacFarlane	0.10	Emails to/from C. Savo re MSCL.
Dec 12, 2018	A. MacFarlane	0.50	Telephone conference call with N. Brearton and G. Bourikas to discuss Omnibus Report to GIA.
Dec 12, 2018	N.A.V. Miklaucic	0.30	Receive notification from N. Brearton; follow up with S. Fyfe; sign order and send to A. Bornstein.
Dec 12, 2018	C. Savo	0.10	Email correspondence with Liquidator re proceedings in respect of the trustee of MFGI and the receiver of MFC taking place December 23, 2018 and motion materials re same.
Dec 17, 2018	S.J. Fyfe	0.70	Mark up interest stops memo with comments from A. MacFarlane.
Dec 18, 2018	S.J. Fyfe	1.10	Work insolvency analysis into interest stops memo.
Dec 19, 2018	S.J. Fyfe	1.60	Finish updating memo to Justice/CRA on computation of CRA claim using Perfect Foresight method; ancillary research on interaction of ITA and BIA provisions, and priority of the latter.
Dec 20, 2018	S.J. Fyfe	0.90	Confw Nick x2 regarding 2011 tax appeal and filing of reply; report to Natasha; follow up x 2 with Nick and Alex re memo to Justice on computation of claim and interest under WURA;
Dec 21, 2018	A. MacFarlane	0.10	Voicemail to and from V. Graham re MSCL issues.
Dec 26, 2018	N.A.V. Miklaucic	0.20	Confirmation that we could send consent; instructions to sign and return consent to CRA.
Dec 28, 2018	A. MacFarlane	0.50	Review and revise CRA memo.
Dec 28, 2018	A. MacFarlane	0.10	Email to S. Fyfe re CRA memo.

TO OUR FEES $ 63,802.00

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FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
S.J. Fyfe	39.00	$ 995.00	$ 38,805.00
A. MacFarlane	14.00	940.00	13,160.00
J. Manger	14.50	375.00	5,437.50
N.A.V. Miklaucic	7.10	820.00	5,822.00
C. Savo	1.50	385.00	577.50
	76.10		$ 63,802.00

DISBURSEMENTS:

Non-Taxable			
Filing Fees		$550.00	
Total Non-Taxable Disbursements		550.00	
Taxable	G=GST; Q=QST; H=HST; P=PST		
Conference Calls		3.46	H
Copies		330.60	H
Courier		4.42	H
LPIC Levy Surcharge - CL		50.00	H
Total Taxable Disbursements		388.48	
Total Disbursements			938.48
Total Fees and Disbursements			64,740.48

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HST on Fees and Taxable Disbursements	8,344.76
TOTAL THIS INVOICE	**$ 73,085.24**

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December 31, 2018
Invoice # 697665553
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 63,802.00
Disbursements	938.48
HST on Fees and Taxable Disbursements	8,344.76
Total this Invoice	**$ 73,085.24**

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April 9, 2019

Invoice # 697700501
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to March 31, 2019 in connection with the above matter as described in the attached.

Fees	$ 40,017.50
Disbursements	172.63
HST on Fees and Taxable Disbursements	5,224.72
Total this Invoice	**$ 45,414.85**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to March 31, 2019

Jan 2, 2019	S.J. Fyfe	0.50	Interest stops memo; changes from A. MacFarlane; review; forward to N. Brearton and arrange meeting.
Jan 2, 2019	A. MacFarlane	0.20	Email to/from S. Fyfe re CRA.
Jan 2, 2019	A. MacFarlane	1.20	Review and revise CRA memo.
Jan 2, 2019	A. MacFarlane	1.00	Review decisions of Ontario's Court of Appeal and Superior Court.
Jan 3, 2019	S.J. Fyfe	0.90	Note to N. Brearton on why timing of 2011 appeal is irrelevant; call with N. Brearton and A. MacFarlane on [redacted]
Jan 3, 2019	A. MacFarlane	0.20	Email to S. Fyfe re sales disbursements.
Jan 3, 2019	A. MacFarlane	0.10	Discussion with V. Graham.
Jan 3, 2019	A. MacFarlane	0.10	Discussion with S. Fyfe re CRA issues.
Jan 3, 2019	A. MacFarlane	0.50	Telephone conference call with N. Brearton and S. Fyfe re CRA issues and memo.
Jan 7, 2019	S.J. Fyfe	2.60	Finalize and distribute memo on [redacted] go through file notes and prepare detailed outline of a proposed settlement offer; check tax court rules on settlement offers; distribute outline to EY.
Jan 8, 2019	S.J. Fyfe	0.30	Reply to N. Miklaucic and A. Bornstein (x3) regarding pleadings.
Jan 8, 2019	N.A.V. Miklaucic	0.30	Discussions with S. Fyfe and Justice and send copy of consent.
Jan 8, 2019	N.A.V. Miklaucic	0.20	Discussion with DOJ Arnold Bornstein.
Jan 9, 2019	N.A.V. Miklaucic	0.60	Prepare for call tomorrow.
Jan 10, 2019	S.J. Fyfe	1.90	Brief Natasha on settlement proposal; meeting with EY to discuss settlement proposal.
Jan 10, 2019	N.A.V. Miklaucic	0.70	Attend conference call with S. Fyfe.
Jan 11, 2019	N.A.V. Miklaucic	0.20	Follow up with A. Bornstein.
Jan 14, 2019	S.J. Fyfe	1.70	Conference call with D. Foo and R. Westwood; review spread sheet approved by CRA; update notes on settlement outline; reply to A. Bornstein (x2).
Jan 14, 2019	N.A.V. Miklaucic	0.20	Review revised consent, sign and return to justice; follow up with S. Fyfe.

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Jan 18, 2019	S.J. Fyfe	1.00	Reply to George; markup settlement outline and return to EY; begin draft settlement submission letter.
Jan 21, 2019	S.J. Fyfe	1.30	Reply to G. Bourikas (x2); conference call with R. Westwood, and further updates to settlement outline; look at branch tax issue briefly.
Jan 22, 2019	S.J. Fyfe	1.50	Working on explanatory letter for A. Bornstein explaining settlement outline.
Jan 23, 2019	S.J. Fyfe	1.50	Finish review of worksheet and proposed explanatory letter to A. Bornstein and distribute for comment.
Feb 27, 2019	S.J. Fyfe	1.30	Emails to and from N. Brearton (x6) reviewing next steps; EY settlement proposal; summarizing delta on relative positions for A. MacFarlane and N. Miklaucic; distribute draft list of documents for review.
Feb 27, 2019	A. MacFarlane	0.20	Telephone conference call with N. Brearton and G. Bourikas re investigations requested by GIA.
Feb 27, 2019	A. MacFarlane	0.20	Emails from S. Fyfe and N. Brearton re Tax settlement CRA.
Mar 4, 2019	S.J. Fyfe	0.20	Email (x2) on list of documents.
Mar 7, 2019	S.J. Fyfe	0.60	Note to A. MacFarlane and N. Miklaucic on settlement discussions and CRA proof of claim; reply to EY note.
Mar 7, 2019	A. MacFarlane	0.20	Emails from G. Bourikas and S. Fyfe re Proof of Claim CRA re Tax Claims.
Mar 8, 2019	N.A.V. Miklaucic	1.00	working on structure issues and reviewing documents;
Mar 9, 2019	N.A.V. Miklaucic	3.50	Reviewing file information and documents and considering requirements for list of documents and draft a list of documents required.
Mar 12, 2019	E. White	0.80	Instruction meeting re Maple Banks review for list of documents. N. Miklaucic.
Mar 21, 2019	S.J. Fyfe	1.30	Review file notes; conference call with N. Brearton and R. Westwood and G. Bourikas re settlement process; note to A. MacFarlane and N. Miklaucic.
Mar 22, 2019	S.J. Fyfe	0.50	Review draft letter to GIA; check file notes and provide comments to N. Brearton.
Mar 24, 2019	E. White	3.70	Review of client documentation, drafting list of documents for partial disclosure. N. Miklaucic.
Mar 25, 2019	S.J. Fyfe	0.40	Discuss examinations with N. Miklaucic and response to A. Bornstein.

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Mar 25, 2019	N.A.V. Miklaucic	3.30	Working on list of documents; reviewing various documents; discussion with S. Mirandola; discussion with DOJ, Arnold Bornstein.
Mar 25, 2019	E. White	5.50	Review of client documents, draft list of documents to produce for partial disclosure production, review of pleadings, meeting with N. Miklaucic re same.
Mar 26, 2019	S.J. Fyfe	2.20	Email from N. Brearton to GIA explaining delta between CRA claims; follow up note to A. MacFarlane and N. Miklaucic; meeting with N. Miklaucic to review list of documents and answer questions about theory of the case.
Mar 26, 2019	N.A.V. Miklaucic	4.00	Review documents and work on List of Documents; prepare for meeting with S Fyfe; meet with S Fyfe;
Mar 26, 2019	E. White	2.10	Review of pleadings, meeting with N. Miklaucic re same.
Mar 27, 2019	N.A.V. Miklaucic	1.00	Working on list of documents; amendments with E. White; review further information; send for comment before filing.
Mar 27, 2019	E. White	1.50	Maple Bank, revise List of Documents, review 2006 Guide.
Mar 28, 2019	N.A.V. Miklaucic	0.20	Discussion with DOJ re: LOD.
Mar 28, 2019	E. White	0.60	Meeting with N. Miklaucic re filing and list of documents, amendments re same.
Mar 29, 2019	E. White	0.80	Maple Bank - filed and served Appellant List of Documents

TO OUR FEES $ 40,017.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
S.J. Fyfe	19.70	$ 995.00	$ 19,601.50
A. MacFarlane	3.90	960.00	3,744.00

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April 9, 2019
Invoice # 697700501
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

N.A.V. Miklaucic	15.20	860.00	13,072.00
E. White	15.00	240.00	3,600.00
	53.80		$ 40,017.50

DISBURSEMENTS:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Binding Charges	$4.64	H	
Conference Calls	0.94	H	
Copies	163.80	H	
Fax Pages	3.25	H	
Total Taxable Disbursements	172.63		
Total Disbursements			172.63
Total Fees and Disbursements			40,190.13
HST on Fees and Taxable Disbursements			5,224.72
TOTAL THIS INVOICE			**$ 45,414.85**

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June 26, 2019

Invoice # 697726735
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to May 31, 2019 in connection with the above matter as described in the attached.

Fees	$ 34,883.50
Disbursements	631.22
HST on Fees and Taxable Disbursements	4,616.91
Total this Invoice	**$ 40,131.63**

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By:
Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to May 31, 2019

Apr 1, 2019	S.J. Fyfe	0.50	Distribute reply to appeal; follow up on settlement proposal to N. Brearton; discuss with N. Miklaucic.
Apr 1, 2019	N.A.V. Miklaucic	0.20	Follow up with DOJ on response on Audit report request.
Apr 2, 2019	S.J. Fyfe	0.20	Forward T20 report.
Apr 2, 2019	N.A.V. Miklaucic	0.30	Discussion with A. Bornstein and receive T20 audit reports; follow up with S Fyfe.
Apr 3, 2019	S.J. Fyfe	0.60	Discuss modelling of settlement options with N. Brearton; follow up email to Boris and reply; report to A. MacFarlane and N. Miklaucic.
Apr 5, 2019	C. Savo	0.20	Email correspondence with G. Bourikas re outstanding remittances.
Apr 8, 2019	A. MacFarlane	0.10	Telephone attendance with N. Brearton re sealed documents at court office.
Apr 8, 2019	A. MacFarlane	0.10	Telephone attendance with Commercial List Office re sealed documents.
Apr 8, 2019	A. MacFarlane	0.10	Email to N. Brearton and B. Brooksbank re sealed documents.
Apr 9, 2019	N.A.V. Miklaucic	0.20	Discussion with S. Fyfe re: settlement.
Apr 10, 2019	S.J. Fyfe	1.90	Reviewing updated work sheets; work on script for settlement discussions, review memo replying to WURA interest calculation and email to A. MacFarlane.
Apr 10, 2019	A. MacFarlane	0.30	Emails from G. Bourikas and S. Fyfe re CRA tax issues.
Apr 10, 2019	A. MacFarlane	0.20	Office discussion with B. Brooksbank re sealed documents.
Apr 10, 2019	C. Savo	0.10	Reviewed email correspondence from and between G. Bourikas and S. Fyfe re correspondence from CRA.
Apr 11, 2019	S.J. Fyfe	1.30	Work on script; discuss WURA interest calculation with A. MacFarlane.
Apr 11, 2019	A. MacFarlane	0.20	Office discussion with S. Fyfe re interest rate under Winding up & Restructuring Act proceedings and Income Tax Act.
Apr 12, 2019	A. MacFarlane	0.70	Review of Orders re sealing of materials.
Apr 12, 2019	A. MacFarlane	0.40	Review of revise memo regarding sealed documents.

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Apr 12, 2019	A. MacFarlane	0.70	Attendance at court to review sealed documents.
Apr 12, 2019	A. MacFarlane	0.30	Email to/from G. Bourikas re Order and sealing of documents.
Apr 12, 2019	C. Savo	0.10	Reviewed email correspondence from and between A. MacFarlane and G. Bourikas re sealed materials.
Apr 14, 2019	J. Kabouchi	0.90	Question re [redacted] email.
Apr 15, 2019	S.J. Fyfe	1.90	Review research; prepare for and call to discuss [redacted].
Apr 15, 2019	A. MacFarlane	0.10	Email from J. Catton re CRA audit.
Apr 15, 2019	A. MacFarlane	0.30	Review of audit from CRA.
Apr 15, 2019	A. MacFarlane	0.80	Telephone conference call with S. Fyfe and N. Brearton and EY re CRA issues.
Apr 16, 2019	S.J. Fyfe	0.60	Reply to A. MacFarlane, T. Mondor McNaughton and J. Kabouchi (x4) on research related to N. Brearton's [redacted].
Apr 16, 2019	A. MacFarlane	0.20	Email to/from T. Mondor-McNaughton re [redacted] research.
Apr 16, 2019	A. MacFarlane	0.10	Office discussion with S. Fyfe re CRA claim.
Apr 16, 2019	A. MacFarlane	1.40	Review of memo from T. Mondor-McNaughton re [redacted] and supporting case law.
Apr 17, 2019	S.J. Fyfe	1.30	Review working papers from J. Catton and revised spread sheet from EY--updated script for settlement discussions.
Apr 18, 2019	S.J. Fyfe	0.60	Brief T. Mondor McNaughton on further research required by N. Brearton finalize script for settlement discussions and distribute.
Apr 23, 2019	S.J. Fyfe	1.20	Conference with N. Brearton regarding settlement report to GIA; brief Alex x 2.
Apr 23, 2019	N.A.V. Miklaucic	1.40	Review audit report; discussion with A. Bornstein; follow up with E. White; follow up with S. Fyfe; draft proposed email re: pros and cons of discovery.
Apr 24, 2019	S.J. Fyfe	0.50	Reply to N. Brearton; review email from N. Miklaucic and approve.
Apr 24, 2019	N.A.V. Miklaucic	0.20	Send email to Nick and George re: pros and cons of discovery of CRA nominee.

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Apr 24, 2019	E. White	2.40	Compiling documents for production and drafting amended list of documents. N. Miklaucic.
Apr 25, 2019	N.A.V. Miklaucic	0.20	Follow up on question from A. Bornstein.
Apr 25, 2019	E. White	2.20	Documents for productions and amending the list of documents.
Apr 29, 2019	S.J. Fyfe	2.00	Review email on interest computation (x2); check notes and draft suggested response to P. Hamilton and C. Schmidt; check with A. MacFarlane; distribute note to N. Brearton.
Apr 30, 2019	A. MacFarlane	0.30	Review of draft email from N. Brearton.
Apr 30, 2019	A. MacFarlane	0.20	Review and revise draft email to C. Schildt.
Apr 30, 2019	E. White	0.50	Maple Bank - sending list of docs.
May 6, 2019	A. MacFarlane	0.10	Email from N. Brearton and email to R. Morrow re corporate regulations.
May 6, 2019	R. Morrow	0.10	E-mail from A. MacFarlane respecting e-mail from KPMG regarding annual return request, and telephone call to his office.
May 7, 2019	S.J. Fyfe	0.80	Telephone call with N. Brearton re settlement discussions and report to N. Miklaucic on discoveries.
May 7, 2019	R. Morrow	0.30	Telephone call with A. MacFarlane re delinquent filing issue; telephone call with corporate filing clerk re same, and e-mail to A. MacFarlane to report re same.
May 8, 2019	S.J. Fyfe	1.00	Follow up with N. Miklaucic and A. Bornstein on next steps in settlement discussions; forward script to N. Miklaucic; reply to N. Brearton; walk through Catton spread sheets with C. Hynard.
May 8, 2019	N.A.V. Miklaucic	0.20	Review information from S. Fyfe for settlement discussions.
May 9, 2019	S.J. Fyfe	1.40	Settlement discussion with A. Bornstein; brief working group on next steps; draft proposed reply re next steps.
May 9, 2019	N.A.V. Miklaucic	0.20	Review proposal from S. Fyfe.
May 10, 2019	S.J. Fyfe	0.50	Discussions with A. Bornstein and N. Brearton re settlement of both issues on holistic basis.
May 13, 2019	S.J. Fyfe	1.20	Settlement proposal to A. Bornstein; discuss spread sheets with N. Miklaucic.

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May 13, 2019	N.A.V. Miklaucic	1.50	Review settlement memo from S. Fyfe; prepare for meeting; attend meeting with S. Fyfe.
May 14, 2019	N.A.V. Miklaucic	0.20	Follow up on discussions with A. Bornstein.
May 15, 2019	S.J. Fyfe	0.80	Internal discussion re [redacted].
May 24, 2019	N.A.V. Miklaucic	0.50	Review response from Arnold re settlement and follow up with S. Fyfe with comments; receive request from A. Bornstein re: discovery; consider and respond; follow up with Stephen.
May 28, 2019	S.J. Fyfe	0.80	Meeting with N. Miklaucic to discuss file; email to N. Brearton.
May 28, 2019	N.A.V. Miklaucic	0.40	Discussion with S. Fyfe; review summary; email and respond.
May 29, 2019	S.J. Fyfe	0.50	Conference call with N. Brearton and team regarding next steps and discovery; brief A. MacFarlane.
May 29, 2019	N.A.V. Miklaucic	0.90	Attend on call with S. Fyfe and N. Brearton; notes on meeting.
May 30, 2019	N.A.V. Miklaucic	0.30	Calls to Arnold; follow up with S. Fyfe.
May 31, 2019	S.J. Fyfe	0.40	Email from N. Miklaucic regarding disposition issue.
May 31, 2019	N.A.V. Miklaucic	0.80	Calls to Arnold Bornstein; discussion with same; follow up with S. Fyfe and N. Brearton; notes to file.

TO OUR FEES $ 34,883.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
S.J. Fyfe	20.00	$ 995.00	$ 19,900.00
J. Kabouchi	0.90	475.00	427.50
A. MacFarlane	6.60	960.00	6,336.00
N.A.V. Miklaucic	7.50	860.00	6,450.00
R. Morrow	0.40	915.00	366.00

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C. Savo	0.40	450.00	180.00
E. White	5.10	240.00	1,224.00
	40.90		$ 34,883.50

DISBURSEMENTS:

Taxable G=GST; Q=QST; H=HST; P=PST

Binding Charges	$5.00	H
Copies	24.30	H
Courier	4.42	H
Fax Pages	3.50	H
Westlaw Searches	594.00	H
Total Taxable Disbursements	631.22	

Total Disbursements	631.22
Total Fees and Disbursements	35,514.72
HST on Fees and Taxable Disbursements	4,616.91
TOTAL THIS INVOICE	**$ 40,131.63**

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KPMG Inc.
Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

June 26, 2019
Invoice # 697726735
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 34,883.50
Disbursements	631.22
HST on Fees and Taxable Disbursements	4,616.91
Total this Invoice	**$ 40,131.63**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 2.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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August 6, 2019

Invoice # 697740012
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to July 31, 2019 in connection with the above matter as described in the attached.

Fees	$ 53,454.50
Disbursements	168.05
HST on Fees and Taxable Disbursements	6,970.94
Total this Invoice	**$ 60,593.49**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:
Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 2.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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PROFESSIONAL SERVICES RENDERED to July 31, 2019

Jun 3, 2019	S.J. Fyfe	0.80	Reply to N. Miklaucic (x3) on disposition issue; organize notes for call with EY and arrange technical discussion.
Jun 3, 2019	N.A.V. Miklaucic	0.80	Review reply and amended appeal and tax act section and consider; outline issue for S. Fyfe re DOJ and discussions with S. Fyfe.
Jun 4, 2019	S.J. Fyfe	0.60	Conference call with EY tax team on N. Miklaucic's call regarding [redacted]
Jun 4, 2019	N.A.V. Miklaucic	2.40	Review memos from S. Fyfe and prepare for call; attend call with S. Fyfe and EY; follow up with S. Fyfe re [redacted]
Jun 5, 2019	S.J. Fyfe	0.50	Discussion Maple Bank settlement and next steps including discovery.
Jun 5, 2019	A. MacFarlane	0.20	Email to/from G. Bourikas re CRA issues.
Jun 5, 2019	N.A.V. Miklaucic	0.40	Discussions with S. Fyfe re options and follow up with N. Brearton; further review and discussions with S. Fyfe re email re options and costs and setting up meeting.
Jun 6, 2019	N.A.V. Miklaucic	0.30	Letter from DOJ; instructions to E. White and follow up with S. Fyfe.
Jun 6, 2019	E. White	0.30	Revised and refiled appellant list of documents. N. Miklaucic.
Jun 7, 2019	N.A.V. Miklaucic	0.30	Working with E. White to amend list of documents.
Jun 10, 2019	A. MacFarlane	0.30	Review of Memo re tax losses.
Jun 10, 2019	A. MacFarlane	0.70	Telephone conference call with N. Brearton and G. Bourikas re CRA issues and [redacted].
Jun 10, 2019	N.A.V. Miklaucic	0.20	Letter from Court; follow up with S. Fyfe with comments.
Jun 11, 2019	S.J. Fyfe	1.50	Internal discussions regarding DOJ position on "disposition"; conference call with G. Bourikas regarding memo to GIA.
Jun 11, 2019	A. MacFarlane	0.70	Telephone conference call with G. Bourikas, N. Brearton and S. Fyfe to discuss insolvency and CRA issues.

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Jun 11, 2019	N.A.V. Miklaucic	2.50	Discussion with S. Fyfe; message from D. Foo; review and consider points from S. Fyfe and review legislation; set out explanation of arguments on "disposition" with further detail based on points in reply identified by S. Fyfe in notes to be discussed during call; attend on call with S. Fyfe and George and Alex; review options for supporting argument and follow up with instructions to E. White; review emails and info from S. Fyfe.
Jun 12, 2019	S.J. Fyfe	2.70	Review 2018 AIF, Financial Statements and MD&A; update due diligence report; discuss outstanding tax issues with J. Kabouchi and M. Pundit (x3).
Jun 13, 2019	S.J. Fyfe	2.20	Review reply; conference call with EY regarding timing of disposition; follow up discussion with N. Miklaucic; work on gathering numbers for report to GIA on various resolution scenarios; draft memo.
Jun 13, 2019	N.A.V. Miklaucic	1.30	Prepare for (and respond to S. Fyfe questions) and attend on call re: reply and make notes re: same.
Jun 14, 2019	N.A.V. Miklaucic	1.50	Prepare for call; call with A. Bornstein; summary of call and follow up with S. Fyfe re: outline of various issues and recommendation; note to file; review draft proposal from A. Bornstein re: court request.
Jun 17, 2019	S.J. Fyfe	1.00	Discuss legal position of Department of Justice with N. Miklaucic; finish first cut of reporting letter to GIA and distribute to EY.
Jun 17, 2019	N.A.V. Miklaucic	0.40	Discussion with S. Fyfe; circulate draft submission to court from A. Bornstein.
Jun 17, 2019	E. White	3.40	Research re [redacted]
Jun 18, 2019	N.A.V. Miklaucic	1.00	Follow up discussion with A. Bornstein re: extension; follow up with George re: consent and sign and return; discussion with Bhuvana and provide her with instructions and pleadings for consolidation of appeals.
Jun 18, 2019	B. Sankaranarayanan	0.10	Review of e-mails from N. Miklaucic and exchanging e-mails with S. Kounelas.
Jun 19, 2019	S.J. Fyfe	0.30	Email to G. Bourikas and discuss penalties.

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Jun 19, 2019	N.A.V. Miklaucic	0.60	Compile materials and send to Bhuvana for consolidation work; review memo from S. Fyfe; consider timing and give instructions to E. White re: amending memo.
Jun 19, 2019	N.A.V. Miklaucic	0.60	Receive timetable and send to team and update memo with E. White and follow up with Bhuvana re: doing a consolidation request.
Jun 19, 2019	B. Sankaranarayanan	0.10	Review of pleadings and e-mail from N. Miklaucic.
Jun 20, 2019	S.J. Fyfe	0.30	Discuss response to N. Hamman on [redacted]
Jun 20, 2019	A. MacFarlane	0.20	Emails to/from N. Brearton and S. Fyfe re tax issues.
Jun 20, 2019	A. MacFarlane	0.20	Office discussion with J. Manger re [redacted]
Jun 20, 2019	A. MacFarlane	0.30	Review of Winding Up and Restructuring Act and Bankruptcy and Insolvency Act re [redacted]
Jun 20, 2019	J. Manger	3.10	Engaged in research and analysis for the purpose of c[redacted]; drafted memo re [redacted].
Jun 20, 2019	N.A.V. Miklaucic	1.10	Work on memo for client re: status; send to S. Fyfe for comment review comments from S. Fyfe; work on revising memo.
Jun 20, 2019	E. White	0.70	Revise and compile client progress report. N. Miklaucic.
Jun 21, 2019	A. MacFarlane	0.30	Office discussion with J. Manger with respect to research concerning [redacted]
Jun 21, 2019	A. MacFarlane	0.70	Preparation of draft reply to CRA.
Jun 21, 2019	A. MacFarlane	0.20	Review of Winding Up and Restructuring Act.
Jun 21, 2019	A. MacFarlane	0.20	Review of BIA provisions.
Jun 21, 2019	A. MacFarlane	0.20	Review of email from N. Hamman (CRA).
Jun 21, 2019	A. MacFarlane	0.30	Email to/from J. Manger re research concerning claims of CRA and Winding Up and Restructuring Act.

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Jun 21, 2019	J. Manger	2.00	Engaged in further research and analysis and drafted memo and case summaries re [redacted]; engaged in analysis for A. MacFarlane re [redacted]
Jun 22, 2019	J. Manger	0.30	Engaged in analysis re [redacted]
Jun 23, 2019	A. MacFarlane	0.30	Emails from J. Manger re revised reply to CRA.
Jun 23, 2019	A. MacFarlane	0.30	Email to/from S. Fyfe re note to CRA.
Jun 23, 2019	J. Manger	2.10	Engaged in analysis and drafted summary for A. MacFarlane re [redacted].
Jun 24, 2019	S.J. Fyfe	0.90	Review WURA response (x2) and reply to A. MacFarlane; finish draft of response to G. Bourikas.
Jun 24, 2019	A. MacFarlane	0.20	Email to/from S. Fyfe re revised draft reply to CRA.
Jun 24, 2019	A. MacFarlane	0.20	Email to/from J. Manger re revised draft email.
Jun 24, 2019	A. MacFarlane	0.30	Review and revise draft email to CRA.
Jun 24, 2019	N.A.V. Miklaucic	0.40	Working on consolidation; send draft letter to A. Bornstein with explanation.
Jun 24, 2019	B. Sankaranarayanan	0.70	Research; drafting letter to the Court re consolidation of appeals; e-mail to N. Miklaucic and S. Fyfe.
Jun 25, 2019	A. MacFarlane	1.00	Review of research and supporting case law with respect to [redacted]
Jun 26, 2019	S.J. Fyfe	0.20	Forward memo and comments to G. Bourikas.
Jun 26, 2019	A. MacFarlane	0.30	Review of memo from S. Fyfe to KPMG re CRA issues.
Jun 26, 2019	A. MacFarlane	0.20	Email to S. Fyfe with respect to clarification of certain issues in memo.
Jun 26, 2019	N.A.V. Miklaucic	0.50	Review revised memo from S. Fyfe and respond; review revised application from A. Bornstein and follow up; sign and return application.

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Jun 27, 2019	A. MacFarlane	0.30	Email to/from S. Fyfe with respect to memo to liquidator and issue concerning penalties assessed by CRA for late payment of installments.
Jul 3, 2019	N.A.V. Miklaucic	0.70	Notes on call with clients re: audit of Fusion and Maple.
Jul 4, 2019	N.A.V. Miklaucic	0.40	Discussion with S. Fyfe re: moving file along and discovery; letter from TCC; send to team; follow up.
Jul 10, 2019	A. MacFarlane	0.20	Review of case law.
Jul 10, 2019	A. MacFarlane	0.20	Review and revise draft email to CRA.
Jul 10, 2019	A. MacFarlane	0.20	Email to/from G. Bourikas re draft email to CRA.
Jul 10, 2019	J. Manger	0.30	Engaged in analysis re [redacted].
Jul 10, 2019	N.A.V. Miklaucic	0.50	review information from S Fyfe; consider options on discovery; call to A Bornstein;
Jul 11, 2019	A. MacFarlane	0.10	Email to/from G. Bourikas re meeting with GIA.
Jul 12, 2019	N.A.V. Miklaucic	0.50	Call with A. Bornstein; follow up with S. Fyfe; email to A. Bornstein.
Jul 15, 2019	N.A.V. Miklaucic	1.00	Receive response from A. Bornstein; consider same; review technical issue raised on SDOs; draft response follow up questions and send.
Jul 15, 2019	N.A.V. Miklaucic	1.10	Response from A. Bornstein; research issue; draft response and set out sections and issues for A. Bornstein to consider; meet with S. Fyfe and discuss response; receive response from A. Bornstein; discuss with S. Fyfe.
Jul 16, 2019	S.J. Fyfe	0.50	Discuss A. Bornstein response with N. Miklaucic; discuss task list with A. MacFarlane; reply to G. Bourikas (x3).
Jul 16, 2019	A. MacFarlane	0.20	Review of email from G. Bourikas re CRA issues.
Jul 16, 2019	A. MacFarlane	0.20	Email to/from S. Fyfe re CRA issues.
Jul 16, 2019	A. MacFarlane	0.10	Email to G. Bourikas re CRA issues.
Jul 17, 2019	S.J. Fyfe	1.20	Review new documents from G. Bourikas; conference call with KPMG and Deloitte to discuss decision tree prepared by KPMG on tax and interest issues.
Jul 17, 2019	A. MacFarlane	0.30	Telephone conference call with KPMG and S. Fyfe to review CRA issues and memo to GIA.

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Jul 17, 2019	A. MacFarlane	0.20	Review of memo from KPMG to GIA re CRA issues and flow chart.
Jul 18, 2019	S.J. Fyfe	1.00	Conference call with G. Bourikas, N. Brearton and N. Miklaucic re litigation strategy; revise BLG [redacted] memo and discuss with A. MacFarlane; distribute letter.
Jul 18, 2019	A. MacFarlane	0.20	Review of emails from G. Bourikas re BLG memo and CRA issues.
Jul 18, 2019	A. MacFarlane	0.50	Review of revised litigation flowchart memo from S. Fyfe; revise memo.
Jul 18, 2019	A. MacFarlane	0.50	Review and revise memo from S. Fyfe re interest Stops Rule Motion.
Jul 18, 2019	N.A.V. Miklaucic	0.80	Prepare for and attend call with Stephen, George and Nick.
Jul 19, 2019	A. MacFarlane	0.30	Email to/from G. Bourikas re CRA interest charges.
Jul 22, 2019	S.J. Fyfe	0.20	Update advice memo; email to George x2
Jul 23, 2019	S.J. Fyfe	0.20	discuss consolidation of appeals with Natasha; reply to George
Jul 23, 2019	N.A.V. Miklaucic	0.40	Call to and from the Tax Court re: combining files and List of Documents having already been provided by both sides.
Jul 25, 2019	A. MacFarlane	1.10	Review of draft report to GIA.
Jul 29, 2019	A. MacFarlane	1.70	Review of Appendix A to report to GIA and make revisions.
Jul 30, 2019	A. MacFarlane	3.00	Input balance of revisions to GIA report and Appendix A.
Jul 30, 2019	A. MacFarlane	0.40	Further revisions to Appendix A.
Jul 30, 2019	A. MacFarlane	0.60	Further revisions to GIA report and input charges.
Jul 30, 2019	A. MacFarlane	0.10	Email to N. Brearton and G. Bourikas re revised report to GIA.
Jul 30, 2019	N.A.V. Miklaucic	0.30	Follow up with DOJ re; consolidation and consider LOD issue.
Jul 31, 2019	N.A.V. Miklaucic	0.40	Discussion with DOJ; instructions to Bhuvana to update TCC registrar.

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Jul 31, 2019	B. Sankaranarayanan	0.50	Interoffice communications with N. Miklaucic; drafting and sending letter to Tax Court of Canada re consolidation of appeals.

TO OUR FEES $ 53,454.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
S.J. Fyfe	14.10	$ 995.00	$ 14,029.50
A. MacFarlane	17.70	960.00	16,992.00
J. Manger	7.80	425.00	3,315.00
N.A.V. Miklaucic	20.40	860.00	17,544.00
B. Sankaranarayanan	1.40	370.00	518.00
E. White	4.40	240.00	1,056.00
	65.80		$ 53,454.50

DISBURSEMENTS:

Taxable G=GST; Q=QST; H=HST; P=PST

Binding Charges	$5.00	H
Copies	148.20	H
Fax Pages	3.50	H
Postage	11.35	H
Total Taxable Disbursements	168.05	

Total Disbursements 168.05

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August 6, 2019
Invoice # 697740012
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

Total Fees and Disbursements	53,622.55
HST on Fees and Taxable Disbursements	6,970.94
TOTAL THIS INVOICE	**$ 60,593.49**

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Toronto, ON M5H 2S5

August 6, 2019
Invoice # 697740012
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 53,454.50
Disbursements	168.05
HST on Fees and Taxable Disbursements	6,970.94
Total this Invoice	**$ 60,593.49**

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October 28, 2019

Invoice # 697767519
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to September 30, 2019 in connection with the above matter as described in the attached.

Fees	$ 38,841.50
Disbursements	45.30
HST on Fees and Taxable Disbursements	5,055.29
Total this Invoice	**$ 43,942.09**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to September 30, 2019

Aug 1, 2019	S.J. Fyfe	0.40	Discuss [redacted] with G. Bourikas; revise memo.
Aug 1, 2019	A. MacFarlane	0.10	Review of revised flow chart from G. Bourikas re CRA litigation.
Aug 1, 2019	A. MacFarlane	0.10	Email to/from M. Brearton re GIA meeting.
Aug 1, 2019	A. MacFarlane	0.30	Email to G. Bourikas re revisions to litigation flow chart.
Aug 2, 2019	N.A.V. Miklaucic	0.30	Review GIA report from S. Fyfe.
Aug 6, 2019	S.J. Fyfe	0.60	Update GIA report memo and distribute.
Aug 6, 2019	A. MacFarlane	0.10	Review of revised report to KPMG.
Aug 6, 2019	A. MacFarlane	0.10	Review of further revisions to revised memo.
Aug 6, 2019	A. MacFarlane	0.20	Email from S. Fyfe re further revisions to memo.
Aug 6, 2019	A. MacFarlane	0.10	Email from G. Bourikas re edits to memo.
Aug 6, 2019	N.A.V. Miklaucic	0.40	Discussion with DOJ; instructions re drafting update for registrar and response to DOJ.
Aug 6, 2019	N.A.V. Miklaucic	0.40	Discussion with A. Bornstein and instructions to Bhuvana re: consolidation; discussion re: GIA report.
Aug 7, 2019	S.J. Fyfe	0.50	Update GIA report (x4) and distribute, reply to N. Miklaucic on litigation matters.
Aug 7, 2019	A. MacFarlane	0.20	Review of revised memo to KPMG.
Aug 7, 2019	A. MacFarlane	0.20	Emails from G. Bourikas and S. Fyfe re revisions to memo.
Aug 7, 2019	A. MacFarlane	0.20	Email to G. Bourikas and N. Brearton re prepatory meeting for GIA meeting.
Aug 7, 2019	N.A.V. Miklaucic	0.30	Request from A. Bornstein to review and sign order; review and sign and send back to DOJ.
Aug 8, 2019	S.J. Fyfe	0.40	Update GIA report (x2) and redistribute (x2).
Aug 15, 2019	S.J. Fyfe	0.50	Conference call with N. Brearton and G. Bourikas re discoveries.
Aug 15, 2019	N.A.V. Miklaucic	0.50	Receive and review amended timetable; sign and return to justice; received filed copy and send to S. Fyfe; follow up and respond to question about Don Scott and questions on [redacted]
Aug 16, 2019	N.A.V. Miklaucic	0.20	Review draft letter and respond.

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Aug 16, 2019	B. Sankaranarayanan	0.50	Drafting letter to the Court; communications with opposing counsel.
Aug 19, 2019	A. MacFarlane	0.20	Email from G. Bourikas to C. Schildt regarding decision making tree for litigation with CRA.
Aug 19, 2019	N.A.V. Miklaucic	0.30	Receive letter from the Registrar and follow up with DOJ with request to confirm written consent.
Aug 21, 2019	A. MacFarlane	0.50	Telephone conference call with N. Brearton, G. Bourikas and C. Savo to discuss SunGard data facility shut-down and related issues.
Aug 21, 2019	N.A.V. Miklaucic	0.20	Discussion with S. Fyfe re: witnesses.
Aug 21, 2019	C. Savo	0.50	Call with A. MacFarlane and client re MSCL wind-up and access to SunGard database.
Aug 22, 2019	A. MacFarlane	0.10	Email to V. Graham re SunGard data facility.
Aug 22, 2019	N.A.V. Miklaucic	0.30	Call with Hilda Ho from CRA re: consolidation.
Sep 3, 2019	S.J. Fyfe	1.40	Preparation for and meeting with Liquidator re upcoming GIA meeting; Note to file.
Sep 3, 2019	A. MacFarlane	1.50	Meeting with N. Brearton, G. Bourikas and S. Fyfe to discuss issues to be canvassed with call with GIA.
Sep 3, 2019	A. MacFarlane	0.30	Review and revise draft agenda.
Sep 4, 2019	A. MacFarlane	0.10	Email to S. Fyfe.
Sep 4, 2019	A. MacFarlane	0.20	Email to/from G. Bourikas and N. Brearton re officer's claims process.
Sep 4, 2019	A. MacFarlane	0.30	Review of principal officer's claims procedure order.
Sep 4, 2019	A. MacFarlane	0.20	Consider CRA income tax provisions.
Sep 5, 2019	A. MacFarlane	0.30	Email to G. Bourikas and N. Brearton re report to GIA.
Sep 5, 2019	A. MacFarlane	0.30	Emails from G. Bourikas and A. Campbell re SunGard facility.
Sep 5, 2019	A. MacFarlane	0.30	Review of 12th report re principal options claim process.
Sep 5, 2019	A. MacFarlane	0.20	Telephone attendance with V. Graham re SunGard facilities shut down.
Sep 8, 2019	A. MacFarlane	0.10	Email to G. Bourikas re response to GIA.
Sep 8, 2019	A. MacFarlane	0.50	Review of principal officer's additional claims procedure order and protocol.
Sep 8, 2019	A. MacFarlane	0.40	Review of selective sections of the 12th Report.
Sep 8, 2019	A. MacFarlane	0.30	Email from N. Brearton and G. Bourikas re GIA request for examinations.

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Sep 8, 2019	A. MacFarlane	0.10	Review of email from C. Schildt re principal officer liability.
Sep 9, 2019	A. MacFarlane	0.10	Email to/from G. Bourikas.
Sep 10, 2019	B. Brooksbank	1.00	Emails with A. MacFarlane to schedule meeting on interest stop motion; review of strategy memo and flowchart.
Sep 10, 2019	S.J. Fyfe	1.80	Preparation for and meeting with Liquidator and GIA; organize file notes and outline of WURA application on interest stops issue.
Sep 10, 2019	A. MacFarlane	0.40	Meeting with KPMG and S. Fyfe to discuss issues relating to CRA.
Sep 10, 2019	A. MacFarlane	0.20	Office discussion with S. Fyfe.
Sep 10, 2019	A. MacFarlane	1.10	Telephone conference call with GIA and KPMG and S. Fyfe to discuss status of issues regarding [redacted].
Sep 11, 2019	B. Brooksbank	1.00	Meeting with A. MacFarlane re interest stop motion re CRA interest stops; review of recent reference to WURA in case commentary.
Sep 11, 2019	S.J. Fyfe	1.10	Report to N. Miklaucic on meeting with GIA; start drafting notes on WURA application.
Sep 11, 2019	A. MacFarlane	0.50	Meeting with B. Brooksbank to discuss CRA issues.
Sep 12, 2019	S.J. Fyfe	0.80	Working on [redacted]
Sep 12, 2019	N.A.V. Miklaucic	0.20	Discussion with S. Fyfe.
Sep 13, 2019	B. Brooksbank	1.00	Review of memorandum re interest stop rule; review of email setting out position of Liquidator to CRA.
Sep 13, 2019	N.A.V. Miklaucic	0.30	Review of discovery questions and follow up with S. Fyfe.
Sep 13, 2019	N.A.V. Miklaucic	0.20	Discussion with S. Fyfe re: receipt of discovery questions; send for review.
Sep 14, 2019	N.A.V. Miklaucic	1.00	Review discovery questions for examination for discovery received from DOJ.
Sep 16, 2019	B. Brooksbank	0.90	Review of client memorandum re CRA position on tax interest payable.

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Sep 16, 2019	S.J. Fyfe	1.20	Checklist from G. Bourikas and provide comments; finalize outline of CRA position on interest stops issue for A. MacFarlane.
Sep 16, 2019	A. MacFarlane	0.10	Email to/from G. Bourikas re meeting with GIA.
Sep 16, 2019	A. MacFarlane	0.20	Review of draft memo.
Sep 17, 2019	B. Brooksbank	0.30	Emails with A. MacFarlane re next steps to bring on motion, to schedule meeting on same.
Sep 17, 2019	N.A.V. Miklaucic	1.00	Start detailed review of questions for discovery to prepare for call tomorrow.
Sep 18, 2019	B. Brooksbank	3.00	Meeting with S. Fyfe and A. MacFarlane re interest stop motion; review of WURA and initial drafting on notice of motion.
Sep 18, 2019	S.J. Fyfe	3.40	Meeting with B. Brooksbank and A. MacFarlane to discuss WURA application and next steps; research instructions to J. Kabouchi; review [redacted] and update my note to file; review written discovery questions; meeting with N. Miklaucic and clients.
Sep 18, 2019	J. Kabouchi	1.40	Research re ITA's references to BIA; email correspondence.
Sep 18, 2019	A. MacFarlane	0.60	Meeting with B. Brooksbank and S. Fyfe to discuss Motion for interstop with CRA.
Sep 18, 2019	N.A.V. Miklaucic	1.40	Prepare for and attend on call with S. Fyfe; N. Brearton and G. Bourikas; notes re: follow up on various questions.
Sep 19, 2019	S.J. Fyfe	1.50	Working on discovery questions.
Sep 23, 2019	B. Brooksbank	1.00	Review of memoranda and WURA provisions; work on notice of motion for interest stops motion.
Sep 23, 2019	S.J. Fyfe	0.90	Review memo from J. Kabouchi on WURA application and direct follow up research.
Sep 24, 2019	S.J. Fyfe	1.40	Working on discovery questions.
Sep 24, 2019	N.A.V. Miklaucic	0.30	Call with G. Bourikas re: issues on discovery.
Sep 25, 2019	S.J. Fyfe	0.80	Finalize notes for N. Miklaucic.
Sep 25, 2019	N.A.V. Miklaucic	0.20	Discussion with S. Fyfe.

TO OUR FEES $ 38,841.50

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October 28, 2019
Invoice # 697767519
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	8.20	$ 540.00	$ 4,428.00
S.J. Fyfe	16.70	995.00	16,616.50
J. Kabouchi	1.40	475.00	665.00
A. MacFarlane	10.70	960.00	10,272.00
N.A.V. Miklaucic	7.50	860.00	6,450.00
B. Sankaranarayanan	0.50	370.00	185.00
C. Savo	0.50	450.00	225.00
	45.50		$ 38,841.50

DISBURSEMENTS:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Copies		$45.30	H
Total Taxable Disbursements		45.30	
Total Disbursements			45.30
Total Fees and Disbursements			38,886.80
HST on Fees and Taxable Disbursements			5,055.29
TOTAL THIS INVOICE			**$ 43,942.09**

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October 28, 2019
Invoice # 697767519
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 38,841.50
Disbursements	45.30
HST on Fees and Taxable Disbursements	5,055.29
Total this Invoice	**$ 43,942.09**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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December 31, 2019

Invoice # 697803037
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to December 31, 2019 in connection with the above matter as described in the attached.

Fees	$ 57,618.00
Disbursements	147.51
HST on Fees and Taxable Disbursements	7,509.52
Total this Invoice	**$ 65,275.03**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: Alex MacFarlane

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GST/HST REGISTRATION # R869096974RT0001

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PROFESSIONAL SERVICES RENDERED to December 31, 2019

Oct 1, 2019	B. Brooksbank	2.80	Work on draft notice of motion; emails with S. Fyfe.
Oct 1, 2019	J. Kabouchi	1.60	Summary of income tax provisions re BIA.
Oct 2, 2019	B. Brooksbank	2.00	Work on revisions to notice of motion re interest stops motion; emails with A. MacFarlane and S. Fyfe on same.
Oct 3, 2019	A. MacFarlane	0.20	Email to Chief Justice Morawetz re hearing date with CRA.
Oct 7, 2019	B. Brooksbank	0.70	Emails with A. MacFarlane and S. Fyfe re dates from court for interest stops motion, to contact CRA on same; emails with Justice.
Oct 7, 2019	A. MacFarlane	0.20	Email to/from B. Brooksbank and S. Fyfe re CRA issues.
Oct 7, 2019	A. MacFarlane	0.30	Email to/from D. Winters and N. Hamam re CRA issues.
Oct 8, 2019	B. Brooksbank	0.30	Emails with A. MacFarlane re call with Justice, and notes on notice of motion for interest stop.
Oct 8, 2019	A. MacFarlane	0.20	Email to B. Brooksbank re draft email.
Oct 8, 2019	A. MacFarlane	0.30	Review of draft Notice of Motion regarding litigation of CRA issues.
Oct 8, 2019	A. MacFarlane	0.20	Review of provisions of WURA and BIA.
Oct 8, 2019	A. MacFarlane	0.70	Preparation of report to KPMG with respect to discussion with CRA.
Oct 9, 2019	B. Brooksbank	3.00	Meeting with A. MacFarlane and S. Fyfe to discussion interest stop motion; call with Justice on same, and drafting of follow up email to Justice re timetable for motion; initial review of tax appeal pleadings to inform motion materials.
Oct 9, 2019	S.J. Fyfe	1.10	reviewing notice of motion on [redacted] and discuss with Justice department, forward notices of appeal to Bevan
Oct 9, 2019	A. MacFarlane	0.50	Meeting with S. Fyfe and B. Brooksbank to discuss Motion with CRA.
Oct 9, 2019	A. MacFarlane	0.40	Telephone conference call with D. Winters and B. Brooksbank to discuss Motion and other issues with respect to CRA claim.

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December 31, 2019
Invoice # 697803037
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

Oct 9, 2019	A. MacFarlane	0.10	Review of draft email to Justice.
Oct 9, 2019	A. MacFarlane	1.00	Preparation of further draft Report to GIA.
Oct 9, 2019	A. MacFarlane	0.40	Preparation of Report to GIA re officer's claims process.
Oct 9, 2019	A. MacFarlane	0.30	Email to G. Bourikas re officer's claims process.
Oct 9, 2019	C. Savo	0.10	Reviewed email correspondence between A. MacFarlane and Liquidator.
Oct 15, 2019	B. Brooksbank	1.50	Review of notes from meeting, tax appeal materials and revisions to notice of motion.
Oct 21, 2019	B. Brooksbank	1.00	Revisions to notice of motion for interest stops motion.
Oct 22, 2019	A. MacFarlane	0.10	Email to N. Brearton and G. Bourikas with respect to court date.
Oct 22, 2019	A. MacFarlane	0.20	Email to G. Bourikas with respect to court availability.
Oct 23, 2019	B. Brooksbank	0.90	Emails to A. MacFarlane and S. Fyfe re interest stop notice of motion; review of [redacted]
Oct 23, 2019	A. MacFarlane	0.50	Review and revise draft Report to GIA re principal claims officer procedures.
Oct 23, 2019	A. MacFarlane	0.20	Email to/from N. Brearton and B. Brooksbank re court date.
Oct 23, 2019	A. MacFarlane	0.20	Email to/from Commercial List Office re court date.
Oct 24, 2019	B. Brooksbank	0.90	Emails with S. Fyfe and review of tax calculation spreadsheets to inform notice of motion for interest stop motion.
Oct 24, 2019	N.A.V. Miklaucic	0.30	Discussion with S. Fyfe; follow up with G. Bourikas and N. Brearton on discovery.
Oct 25, 2019	B. Brooksbank	0.80	Initial review of Justice position on interest stop motion, cases cited; emails with client and A. MacFarlane.
Oct 25, 2019	C. Savo	0.20	Reviewed email correspondence from A. MacFarlane and CRA re ongoing tax matters.
Oct 28, 2019	S.J. Fyfe	0.30	Review and discuss DOJ response with A. MacFarlane.
Oct 28, 2019	A. MacFarlane	0.10	Email to/from S. Fyfe re CRA settlement offer.
Oct 28, 2019	A. MacFarlane	0.10	Discussion with S. Fyfe re CRA settlement prospect.
Oct 28, 2019	A. MacFarlane	0.20	Email from N. Hamam re settlement offer from CRA.
Oct 28, 2019	A. MacFarlane	0.10	Email to N. Brearton re settlement proposition.
Nov 5, 2019	A. Dickinson	0.80	Review file and Respondent's written questions.
Nov 5, 2019	A. MacFarlane	0.10	Email to/from N. Brearton and G. Bourikas.

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Nov 5, 2019	N.A.V. Miklaucic	0.30	Work on discoveries - discuss with T Murray re: CMHC materials for discovery.
Nov 6, 2019	S.J. Fyfe	0.50	Call with N. Brearton and G. Bourikas on WURA application. Follow up with N. Miklaucic on discovery questions.
Nov 6, 2019	A. MacFarlane	0.10	Email to N. Hamam re settlement response.
Nov 6, 2019	A. MacFarlane	0.30	Review of CRA correspondence and data transfer related issues.
Nov 6, 2019	A. MacFarlane	0.50	Telephone conference call with N. Brearton and G. Bourikas, C. Savo and S. Fyfe to discuss CRA issues and data transfer issues.
Nov 6, 2019	N.A.V. Miklaucic	1.10	Follow up with S. Fyfe; review discovery questions and provide response information to A. Dickinson and o/s questions to T. Murray
Nov 6, 2019	C. Savo	0.70	Conference call with A. MacFarlane and client re data transfer order matters and CRA matters.
Nov 7, 2019	A. Dickinson	1.50	Review Amended Notice of Appeal, Reply and Questions.
Nov 7, 2019	N.A.V. Miklaucic	0.40	Follow up with N. Brearton and G. Bourikas; follow up with S. Fyfe; working on instructions for A. Dickinson.
Nov 8, 2019	A. Dickinson	0.10	Telephone call with N. Brearton and N. Miklaucic.
Nov 8, 2019	A. Dickinson	3.00	Draft responses to Respondent's written questions.
Nov 8, 2019	N.A.V. Miklaucic	1.00	Call with N. Brearton; update S. Fyfe; discussion with A. Dickinson reviewing responses and preparing for information; working with A. Dickinson on responses and discussions re: CMHC issues/questions.
Nov 11, 2019	M. Bournas	0.40	Receive telephone call from and email with T. Murray re offers to sell executed by Maple Bank GmbH; communicate with K. Sweet re offers to sell; consider offers to sell in BLG records.
Nov 11, 2019	A. Dickinson	1.00	Telephone calls with N. Brearton and G. Bourikas; email tabs from Appellant Book of Documents to N. Brearton to review; email to N. Brearton re authenticating Respondent's Book of Documents; continue drafting answers to Respondent's questions.
Nov 11, 2019	S.J. Fyfe	0.60	Reply (x3) on CMHC help.

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Nov 11, 2019	N.A.V. Miklaucic	0.40	Discussion with Stephen to explain what information is required from CMHC and why; follow up with N. Brearton and G. Bourikas and A. Dickinson.
Nov 11, 2019	T.L. Murray	2.50	Emails from N. Miklaucic re discovery questions from DOJ in respect of Maple Bank GmbH 2011 and 2012 Issuer and Seller activities to CHMC and Canada Housing Trust; reviewed files and provided information to respond to questions; email to N. Miklaucic re same.
Nov 11, 2019	K. Sweet	1.20	As requested by T. Murray, review files for Offers to Sell executed by Maple Bank GmbH over 2011 and 2012 period.
Nov 12, 2019	A. Dickinson	5.30	Continue compiling and reviewing answers to Respondent's questions; telephone call with R. Morrow; email correspondence with Tammy.
Nov 12, 2019	N.A.V. Miklaucic	0.50	Working on responses to written questions for discovery.
Nov 12, 2019	T.L. Murray	0.20	Emails from N. Miklaucic providing additional information to respond to questions from DOJ in respect of Maple Bank GmbH; emails from and to A. Dickinson re Commitment to Guarantee re CMB Program.
Nov 12, 2019	K. Sweet	0.30	File review and email to T. Murray with further Offer to Sell executed by Maple Bank GmbH.
Nov 13, 2019	A. Dickinson	4.60	Meeting with N. Miklaucic to review answers on written examination; email correspondence with G. Bourikas; meeting with G. Bourikas and N. Brearton to review answers; draft enclosure letters to Department of Justice; finalize answers and fax to the Department of Justice.
Nov 13, 2019	S.J. Fyfe	0.30	Send notes on change in accounting policy in connection with document requests to A. Dickinson and N. Miklaucic.
Nov 13, 2019	N.A.V. Miklaucic	2.80	Work on finalizing submission; meet with G. Bourikas and N. Brearton; work on amendments; work with A. Dickinson to finish and send.
Nov 14, 2019	A. Dickinson	0.40	Email from DOJ confirming receipt of answers; email copy of answers and fax confirmation to KPMG; discussion with Natasha re further submission.

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Nov 14, 2019	N.A.V. Miklaucic	0.30	Follow up with A. Dickinson; discussion with G. Bourikas re: additional docs found.
Nov 18, 2019	A. Dickinson	5.40	Meeting with Natasha to review documents and prepare a response to Q33 and 34; email correspondence with Natasha and Stephen Fyfe.
Nov 18, 2019	S.J. Fyfe	0.80	Discuss section 58 reference with N. Miklaucic. Organize notes to reply two questions of mixed law and fact.
Nov 18, 2019	A. MacFarlane	0.20	Office discussion with S. Fyfe re interest calculations.
Nov 18, 2019	A. MacFarlane	0.20	Emails to/from G. Bourikas re data transfer issues and CRA.
Nov 18, 2019	A. MacFarlane	0.30	Review of draft email to C. Schildt re [redacted]
Nov 18, 2019	N.A.V. Miklaucic	2.80	Review information and meet with A. Dickinson and do detailed review of transaction documents and information for addressing legal questions and for considering next steps for section 58 application; work on drafting responses to legal questions and discuss with A. Dickinson; update with research; send draft to S. Fyfe for consideration.
Nov 19, 2019	A. Dickinson	1.80	Meeting with Natasha and Stephen; meeting with G. Bourikas to obtain USB stick; review material on USB; begin to draft response to DOJ; email to KPMG re mark-to-market question.
Nov 19, 2019	S.J. Fyfe	2.30	Meeting with A. MacFarlane on WURA settlement offer. Prepare response to G. Bourikas. Meeting with N. Miklaucic and A. Dickinson on answers to discovery questions regarding transaction structure. Provide comments on draft answers.
Nov 19, 2019	A. MacFarlane	0.30	Meeting with S. Fyfe to discuss CRA issues.
Nov 19, 2019	A. MacFarlane	0.10	Email from S. Fyfe re interest calculations.
Nov 19, 2019	N.A.V. Miklaucic	1.10	Review information from S. Fyfe; consider R. Morrow's responses; meet with S. Fyfe and A. Dickinson; discuss with A. Dickinson.
Nov 19, 2019	N.A.V. Miklaucic	0.60	Prepare for and meet to discuss responses to discovery questions.

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Nov 19, 2019	C. Savo	0.20	Reviewed email correspondence from and between client and S. Fyfe; email correspondence with A. MacFarlane re same.
Nov 20, 2019	A. Dickinson	0.10	Telephone call from G. Bourikas re [redacted]
Nov 20, 2019	S.J. Fyfe	0.20	Email from R. Westwood, and G. Bourikas.
Nov 25, 2019	A. Dickinson	0.10	Email to Rob Westwood at E&Y re [redacted]
Nov 25, 2019	A. MacFarlane	0.20	Email to/from C. Schildt and email to G. Bourikas.
Nov 26, 2019	A. MacFarlane	0.40	Review of draft email to DOJ.
Nov 26, 2019	A. MacFarlane	0.40	Preparation of draft email to DOJ.
Nov 29, 2019	B. Brooksbank	0.40	Meeting with A. MacFarlane re status of CRA tax dispute, motion re distribution and data protocol approval.
Nov 29, 2019	A. MacFarlane	0.30	Meeting with B. Brooksbank to discuss Data Motion and CRA issues.
Dec 2, 2019	A. MacFarlane	0.20	Review and revise draft email to DOJ.
Dec 2, 2019	A. MacFarlane	0.20	Email to N. Hamam re settlement offer.
Dec 4, 2019	A. MacFarlane	0.20	Email to/from N. Brearton re data and CRA issues.
Dec 4, 2019	A. MacFarlane	0.30	Telephone attendance with P. Hamilton re CRA and data issues.
Dec 4, 2019	N.A.V. Miklaucic	0.30	Discussion with S. Fyfe re: [redacted] follow up with A. Dickinson re: additional info on discoveries
Dec 5, 2019	S.J. Fyfe	1.20	Review files. Prep for call with Justice;. Brief A. MacFarlane. Conference call with G. Bourikas to test calculations.
Dec 5, 2019	A. MacFarlane	0.30	Emails from G. Bourikas and S. Fyfe re CRA interest issues.
Dec 5, 2019	A. MacFarlane	0.30	Meeting with S. Fyfe to discuss settlement numbers from CRA proposal.
Dec 5, 2019	A. MacFarlane	0.30	Meeting with S. Fyfe re settlement issues.
Dec 6, 2019	S.J. Fyfe	0.50	Conference call with DOJ lawyers on WURA interest issue. Email to G. Bourikas.
Dec 6, 2019	A. MacFarlane	0.30	Email to/from N. Brearton and G. Bourikas re summary of call with DOJ.

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Dec 6, 2019	A. MacFarlane	0.20	Emails to/from G. Bourikas and S. Fyfe re CRA issues.
Dec 6, 2019	A. MacFarlane	0.30	Telephone conference call with DOJ and S. Fyfe re CRA settlement issues.
Dec 9, 2019	S.J. Fyfe	1.30	Conference call with G. Bourikas re DOJ discussions. Review files and redraft settlement proposal to reference J. Catton spread sheets. Email to R. Westwood.
Dec 9, 2019	A. MacFarlane	0.40	Telephone attendance with G. Bourikas and S. Fyfe to discuss CRA issues.
Dec 10, 2019	A. Dickinson	0.10	Email to Rob Westwood to follow up on question.
Dec 10, 2019	S.J. Fyfe	0.30	Reply to R. Westwood and G. Bourikas (x2) on DOJ clarification note.
Dec 12, 2019	A. Dickinson	0.20	Email correspondence with S. Fyfe re Q74.
Dec 12, 2019	S.J. Fyfe	0.60	Reply to G. Bourikas, R. Westwood and A. MacFarlane (x4). Email to the DOJ.
Dec 12, 2019	A. MacFarlane	0.20	Email to/from S. Fyfe re CRA issues.
Dec 13, 2019	A. MacFarlane	0.20	Emails from S. Fyfe and N. Hamam re clarifications of settlement offer.
Dec 16, 2019	S.J. Fyfe	1.10	Question from A. Dickinson re [redacted] Search files and respond.
Dec 17, 2019	A. Dickinson	0.20	Meeting with S. Fyfe to discuss answer to Q74.
Dec 17, 2019	S.J. Fyfe	0.40	Explain MTM issue to A. Dickinson and discuss response to discovery question.
Dec 19, 2019	A. MacFarlane	0.20	Telephone attendance with M. Hamam to discuss CRA bonds to settlement options.
Dec 19, 2019	A. MacFarlane	0.40	Email to N. Brearton and G. Bourikas confirming call with N. Hamam re CRA concerns with settlement.
Dec 20, 2019	A. MacFarlane	0.10	Telephone attendance with G. Bourikas re CRA concerns re settlement options.

TO OUR FEES $ 57,618.00

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December 31, 2019
Invoice # 697803037
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
M. Bournas	0.40	$ 485.00	$ 194.00
B. Brooksbank	14.30	540.00	7,722.00
A. Dickinson	24.60	450.00	11,070.00
S.J. Fyfe	11.50	995.00	11,442.50
J. Kabouchi	1.60	475.00	760.00
A. MacFarlane	14.00	960.00	13,440.00
N.A.V. Miklaucic	11.90	860.00	10,234.00
T.L. Murray	2.70	640.00	1,728.00
C. Savo	1.20	450.00	540.00
K. Sweet	1.50	325.00	487.50
	83.70		$ 57,618.00

DISBURSEMENTS:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Conference Calls	$3.38	H	
Copies	122.70	H	
Courier	7.00	H	
Fax Pages	4.00	H	
Stationery	10.43	H	
Total Taxable Disbursements	147.51		
Total Disbursements			147.51
Total Fees and Disbursements			57,765.51

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December 31, 2019
Invoice # 697803037
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

HST on Fees and Taxable Disbursements	7,509.52
TOTAL THIS INVOICE	**$ 65,275.03**

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December 31, 2019
Invoice # 697803037
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 57,618.00
Disbursements	147.51
HST on Fees and Taxable Disbursements	7,509.52
Total this Invoice	**$ 65,275.03**

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March 16, 2020

Invoice # 697821986
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to February 29, 2020 in connection with the above matter as described in the attached.

Fees	$ 11,839.00
Disbursements	222.90
HST on Fees and Taxable Disbursements	1,568.05
Total this Invoice	**$ 13,629.95**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to February 29, 2020

Jan 7, 2020	A. Dickinson	0.20	Update letter to DOJ; email draft letter to G. Bourikas for review.
Jan 7, 2020	N.A.V. Miklaucic	0.30	Working with A. Dickinson on submission.
Jan 10, 2020	C. Savo	0.10	Reviewed email correspondence from client re GIA correspondence and scheduled court date.
Jan 12, 2020	A. MacFarlane	0.20	Email to/from G. Bourikas re [redacted]
Jan 12, 2020	A. MacFarlane	0.20	Email from G. Bourikas re CRA claims reserve.
Jan 14, 2020	A. MacFarlane	0.80	Telephone conference call with P. Hamilton, V. Graham, G. Bourikas, C. Savo to discuss [redacted]
Jan 14, 2020	C. Savo	0.50	Telephone conference call with Osler, Stikeman and client re SunGard Facility and expected court date re assignment of same.
Jan 16, 2020	A. MacFarlane	0.30	Email to/from N. Hamam re revised CRA claim and EY working papers.
Jan 16, 2020	A. MacFarlane	0.20	Email to/from G. Bourikas re CRA claim and EY working papers.
Jan 17, 2020	A. Dickinson	0.20	Email correspondence with N. Miklaucic re time table; email to S. Fyfe re anything from DOJ.
Jan 17, 2020	A. MacFarlane	0.50	Telephone conference call with N. Brearton, G. Bourikas and C. Savo to discuss data issues.
Jan 17, 2020	N.A.V. Miklaucic	0.20	Deadline with DOJ re ire and discuss with A. Dickinson.
Jan 17, 2020	C. Savo	0.60	Conference call with client and A. MacFarlane re [redacted]
Jan 21, 2020	C. Savo	0.10	Reviewed email correspondence from client re correspondence with GIA.
Jan 26, 2020	A. MacFarlane	0.40	Email to/from G. Bourikas re request of GIA concerning reserves and data and status update.
Jan 26, 2020	A. MacFarlane	0.30	Review of email from P. Hamilton and principal officers additional claims order protocol.
Jan 27, 2020	A. MacFarlane	0.20	Email to N. Brearton and G. Bourikas re revisions to email.
Jan 27, 2020	A. MacFarlane	0.10	Telephone attendance with G. Bourikas with regard to conversation with P. Hamilton.

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Jan 27, 2020	A. MacFarlane	0.10	Telephone attendance with P. Hamilton re reserves.
Jan 28, 2020	A. MacFarlane	0.30	Telephone attendances with G. Bourikas re reserves and data issues.
Jan 30, 2020	A. Dickinson	0.10	Email from/to N. Miklaucic re documents.
Jan 31, 2020	B. Brooksbank	0.30	Emails with client, counsel to GIA, A. MacFarlane re securing court date for distribution approval.
Jan 31, 2020	A. Dickinson	0.10	Email to/from Arnold Bornstein re USB.
Jan 31, 2020	A. MacFarlane	0.20	Email to/from G. Bourikas re revised reserves.
Jan 31, 2020	A. MacFarlane	0.10	Email to/from C. Savo re reserves.
Jan 31, 2020	A. MacFarlane	0.10	Review of principal claims order.
Jan 31, 2020	A. MacFarlane	0.40	Review and revise draft email to BIA regarding reserves and D&O claims.
Jan 31, 2020	C. Savo	0.20	Email correspondence with client and A. MacFarlane re correspondence with GIA and related matters.
Feb 3, 2020	A. Dickinson	0.50	Review file; pull out documents referenced in answers to Q33 and Q34; email correspondence with N. Miklaucic and DOJ.
Feb 3, 2020	N.A.V. Miklaucic	0.30	Review documents from A. Dickinson; instructions re: sending to A. Bornstein.
Feb 4, 2020	A. MacFarlane	0.10	Telephone attendance with G. Bourikas re data issues.
Feb 5, 2020	C. Savo	0.10	Reviewed email correspondence from GIA.
Feb 6, 2020	B. Brooksbank	0.30	Emails with A. MacFarlane, review of client correspondence re status of data and reserves for next court attendance.
Feb 6, 2020	C. Savo	0.40	Reviewed email correspondence from and between the GIA and Liquidator.
Feb 7, 2020	A. MacFarlane	0.30	Email from G. Bourikas and F. Liebing with respect to reserves and data issues.
Feb 12, 2020	S.J. Fyfe	0.30	Reply to CRA and DOJ (x3).
Feb 14, 2020	A. Dickinson	0.20	Email correspondence with N. Miklaucic re following up with DOJ.
Feb 14, 2020	N.A.V. Miklaucic	0.20	Discussion with A. Dickinson about status and follow up with DOJ.
Feb 18, 2020	A. MacFarlane	0.20	Telephone attendance with V. Graham re role of liquidator re winding up of MSCL.

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Feb 19, 2020	A. MacFarlane	0.30	Email to G. Bourikas and N. Brearton re call with V. Graham.
Feb 20, 2020	A. Dickinson	0.10	Email from/to G. Bourikas re status.
Feb 20, 2020	A. MacFarlane	0.10	Review of draft email.
Feb 20, 2020	A. MacFarlane	0.50	Telephone conference call with G. Bourikas and N. Brearton and C. Savo to discuss data issues and reserves.
Feb 20, 2020	C. Savo	0.70	Conference call with A. MacFarlane and client re [redacted] reviewed email correspondence from and between client and GIA re same.
Feb 24, 2020	A. MacFarlane	0.50	Telephone conference call with N. Brearton, G. Bourikas, P. Hamilton and C. Savo to discuss [redacted]
Feb 24, 2020	A. MacFarlane	0.20	Email to/from N. Brearton re court hearing dates.
Feb 24, 2020	A. MacFarlane	0.20	Telephone attendance with A. Ilchenko re appointment of cost officer by the court.
Feb 24, 2020	C. Savo	0.60	Conference call with clients, A. MacFarlane and P. Hamilton re distributions and matters related to data.
Feb 25, 2020	B. Brooksbank	0.20	Review of emails with client re scheduling of chambers attendance with Court, to schedule distribution approval motion.
Feb 25, 2020	A. MacFarlane	0.10	Email to N. Brearton and G. Bourikas re court dates.
Feb 25, 2020	A. MacFarlane	0.20	Email to/from Commercial List Office re court dates.
Feb 25, 2020	A. MacFarlane	0.10	Email to/from A. Ilchenko re court date.
Feb 26, 2020	B. Brooksbank	0.20	Emails with A. MacFarlane and client re independent cost counsel, motion re distribution.
Feb 26, 2020	A. MacFarlane	0.20	Email to/from M. Konyukhova re court date.
Feb 26, 2020	A. MacFarlane	0.30	Email to/from P. Hamilton re court date.
Feb 26, 2020	A. MacFarlane	0.10	Correspondence to Commercial List re court date.

TO OUR FEES $ 11,839.00

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March 16, 2020
Invoice # 697821986
File No: 089171/000017
Page 5

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	1.00	$ 580.00	$ 580.00
A. Dickinson	1.40	475.00	665.00
S.J. Fyfe	0.30	1,045.00	313.50
A. MacFarlane	7.80	990.00	7,722.00
N.A.V. Miklaucic	1.00	925.00	925.00
C. Savo	3.30	495.00	1,633.50
	14.80		$ 11,839.00

DISBURSEMENTS:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Conference Calls	$4.05	H	
Copies	15.60	H	
Courier	5.00	H	
Westlaw Searches	198.25	H	
Total Taxable Disbursements	222.90		
Total Disbursements			222.90

Total Fees and Disbursements	12,061.90
HST on Fees and Taxable Disbursements	1,568.05
TOTAL THIS INVOICE	**$ 13,629.95**

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March 16, 2020
Invoice # 697821986
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 11,839.00
Disbursements	222.90
HST on Fees and Taxable Disbursements	1,568.05
Total this Invoice	**$ 13,629.95**

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April 17, 2020

Invoice # 697834883
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to March 31, 2020 in connection with the above matter as described in the attached.

Fees	$ 7,648.50
Disbursements	2.50
HST on Fees and Taxable Disbursements	994.64
Total this Invoice	**$ 8,645.64**

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BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to March 31, 2020

Mar 2, 2020	A. MacFarlane	0.80	Attendance before Chief Justice Morawetz re Appointment of an Independent Cost Officer.
Mar 2, 2020	A. MacFarlane	0.20	Email to A. Ilchenko re Independent Cost Counsel Appointment Order.
Mar 2, 2020	A. MacFarlane	0.60	Preparation of Independent Cost Counsel Appointment Order.
Mar 2, 2020	A. MacFarlane	0.30	Review and revise Independent Cost Counsel Appointment Order.
Mar 3, 2020	A. MacFarlane	0.20	Email to/from A. Ilchenko re draft Appointment Order.
Mar 3, 2020	A. MacFarlane	0.10	Email to Chief Justice Morawetz re draft Appointment Order.
Mar 4, 2020	B. Brooksbank	0.20	Call with court and instructions to clerk re obtaining Morawetz J. order.
Mar 4, 2020	A. MacFarlane	0.20	Email to Chief Justice Morawetz re IIC Order.
Mar 5, 2020	B. Brooksbank	1.20	Review of Order re appointment of costs officer, attendance on call re pending motion strategy; emails with S. Fyfe and CRA re reserves for tax claim.
Mar 5, 2020	A. MacFarlane	0.40	Telephone conference call with V. Graham, N. Brearton, P. Hamilton and B. Brooksbank re data retention transfer process and escrow arrangements.
Mar 5, 2020	A. MacFarlane	0.10	Telephone attendance with S. Fyfe re provision of reserves for CRA.
Mar 5, 2020	A. MacFarlane	0.20	Emails to A. Ilchenko, N. Brearton and G. Bourikas re meeting with A. Ilchenko.
Mar 5, 2020	A. MacFarlane	0.20	Email to/from M. Konyukhova and A. Ilchenko re Independent Cost Counsel Order.
Mar 5, 2020	A. MacFarlane	0.20	Email to/from A. Ilchenko and G. Bourikas with respect to meeting dates.
Mar 5, 2020	A. MacFarlane	0.20	Email to/from S. Fyfe re CRA.
Mar 5, 2020	A. MacFarlane	0.20	Email to/from G. Bourikas re court date and CRA issues.
Mar 5, 2020	C. Savo	0.10	Reviewed email correspondence from and between A. MacFarlane and client re outstanding matters re fees counsel.
Mar 6, 2020	A. MacFarlane	0.30	Preparation of draft email to DOJ.

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Mar 6, 2020	A. MacFarlane	0.20	Review of previous emails to DOJ including calculation of reserves.
Mar 8, 2020	B. Brooksbank	0.30	Review of emails with client and AG re position on CRA claim reserves for motion materials.
Mar 8, 2020	A. MacFarlane	0.10	Email to N. Hamam re reserves.
Mar 11, 2020	B. Brooksbank	0.20	Emails with Justice re position on CRA tax claim reserves.
Mar 11, 2020	S.J. Fyfe	0.20	Reply to G. Bourikas. Reply to CRA.
Mar 11, 2020	A. MacFarlane	0.10	Email to/from N. Hamam re CRA issues.
Mar 11, 2020	A. MacFarlane	0.10	Emails from G. Bourikas and S. Fyfe re response.
Mar 11, 2020	A. MacFarlane	0.10	Office discussion with S. Fyfe with respect to CRA issues and EY.
Mar 13, 2020	A. MacFarlane	0.70	Telephone conference call with N. Brearton and A. Ilchenko re Cost Officer's Report; review same.
Mar 17, 2020	B. Brooksbank	0.20	Emails with A. MacFarlane and AG re position of CRA on motion and reserves.
Mar 19, 2020	B. Brooksbank	0.20	Emails with AG re impact of office closure on CRA reserve position on motion.
Mar 20, 2020	B. Brooksbank	0.20	Emails with Crown and client re status of matter in light of court suspension.
Mar 20, 2020	A. MacFarlane	0.20	Emails to N. Brearton and G. Bourikas re: Motion for reset of reserves of distribution to GIA.
Mar 20, 2020	A. MacFarlane	0.30	Telephone attendance with A. Ilchenko re review of accounts.

TO OUR FEES $ 7,648.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	2.50	$ 580.00	$ 1,450.00
S.J. Fyfe	0.20	1,045.00	209.00

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April 17, 2020
Invoice # 697834883
File No: 089171/000017
Page 4

KPMG Inc.
Re: Maple Bank GmbH

A. MacFarlane	6.00	990.00	5,940.00
C. Savo	0.10	495.00	49.50
	8.80		$ 7,648.50

DISBURSEMENTS:

Taxable — G=GST; Q=QST; H=HST; P=PST

Conference Calls	$1.30	H
Copies	1.20	H
Total Taxable Disbursements	2.50	

Total Disbursements	2.50
Total Fees and Disbursements	7,651.00
HST on Fees and Taxable Disbursements	994.64
TOTAL THIS INVOICE	**$ 8,645.64**

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Suite 4600, 333 Bay Street
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Toronto, ON M5H 2S5

April 17, 2020
Invoice # 697834883
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 7,648.50
Disbursements	2.50
HST on Fees and Taxable Disbursements	994.64
Total this Invoice	**$ 8,645.64**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0001

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May 27, 2020

Invoice # 697848498
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to April 30, 2020 in connection with the above matter as described in the attached.

Fees	$ 32,918.50
Disbursements	105.00
HST on Fees and Taxable Disbursements	4,293.06
Total this Invoice	**$ 37,316.56**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to April 30, 2020

Mar 5, 2020	L. White	0.40	Attended at the Commercial Court and Picked up an issued and entered order.
Apr 1, 2020	A. Dickinson	0.40	Email correspondence with Natasha and Stephen re next steps and contacting the Hearings Coordinator; email from/to George re status.
Apr 1, 2020	N.A.V. Miklaucic	0.40	Discussions with S. Fyfe and A. Dickinson; re recent correspondence with DOJ and Status; follow up with instructions to Joelle and Andrea.
Apr 2, 2020	A. Dickinson	0.10	Email to DOJ re status.
Apr 3, 2020	A. Dickinson	0.20	Email correspondence with DOJ; email update to KPMG.
Apr 3, 2020	A. MacFarlane	0.10	Emails to and from V. Graham re: conference call with respect to data transition process.
Apr 3, 2020	A. MacFarlane	0.10	Email from D. Schnarr re: describing Sungard facility transition.
Apr 3, 2020	A. MacFarlane	0.30	Telephone conference call with V. Graham, G. Bourikas, D. Hamilton and D. Schnarr to discuss custodian role.
Apr 6, 2020	S.J. Fyfe	0.40	Reply to N. Miklaucic (x2) and A. Dickinson (x3) outstanding technical issues with DOJ; forward emails.
Apr 6, 2020	N.A.V. Miklaucic	0.40	Discussions with S. Fyfe and A. Dickinson; search for letter from A. Bornstein re: clarification of DOJ position.
Apr 9, 2020	A. Dickinson	0.10	Review emails.
Apr 9, 2020	S.J. Fyfe	0.30	Review emails from N. Miklaucic (x3) and reply.
Apr 9, 2020	A. MacFarlane	0.50	Telephone conference call with N. Brearton and G. Bourikas to discuss data custodian issues and distribution.
Apr 9, 2020	A. MacFarlane	0.40	Draft email to V. Graham and P. Hamilton re: data custodian issues.
Apr 9, 2020	N.A.V. Miklaucic	0.30	Review information and follow up with S Fyfe.
Apr 13, 2020	S.J. Fyfe	0.30	Consider issues around moving forward with interest stops application for A. MacFarlane.
Apr 13, 2020	A. MacFarlane	0.20	Email to and from S. Fyfe re: tax issues.

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May 27, 2020
Invoice # 697848498
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

Apr 13, 2020	A. MacFarlane	0.20	Email to and from G. Bourikas re: draft email to CRA and comments on email to P. Hamilton and V. Graham.
Apr 14, 2020	A. Dickinson	0.20	Email from/to Arnold Bornstein re new deadline; email to George re status update; email correspondence with S. Fyfe re timing of research.
Apr 14, 2020	N.A.V. Miklaucic	0.20	Follow up from DOJ; follow up with A. Dickinson.
Apr 15, 2020	S.J. Fyfe	0.20	Replying to N. Miklaucic and A. Dickinson (x4) on prescribed SDO issue.
Apr 16, 2020	A. Dickinson	0.10	Email from/to S. Fyfe re info given to KPMG re status of litigation.
Apr 16, 2020	S.J. Fyfe	0.60	Reply to A. Dickinson (x2); discuss [redacted] with A. MacFarlane.
Apr 16, 2020	A. MacFarlane	0.20	Email from G. Bourikas and C. Schildt re: CRA data issues.
Apr 16, 2020	A. MacFarlane	0.20	Email to and from S. Fyfe re: tax issues.
Apr 16, 2020	A. MacFarlane	0.50	Telephone conference call with C. Schildt, P. Hamilton and G. Bourikas re: data and tax issues.
Apr 16, 2020	A. MacFarlane	0.20	Telephone attendance with S. Fyfe re: tax issues.
Apr 16, 2020	A. MacFarlane	0.10	Email to G. Bourikas, N. Brearton and S. Fyfe re: tax issues.
Apr 17, 2020	A. Dickinson	0.10	Email correspondence with Stephen re next steps in tax litigation.
Apr 17, 2020	S.J. Fyfe	0.60	Prepare list of docs to share with GIA advisors; confw George and Nick on next steps.
Apr 17, 2020	A. MacFarlane	0.50	Telephone conference call with N. Brearton, G. Bourikas and S. Fyfe to discuss [redacted]
Apr 17, 2020	A. MacFarlane	0.30	Review and revise email to P. Hamilton and V. Graham re: data issues.
Apr 17, 2020	A. MacFarlane	0.20	Email from S. Fyfe re: CRA issues.
Apr 17, 2020	A. MacFarlane	0.20	Email from C. Schildt re: issues to be discussed with respect to CRA and data.

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Apr 20, 2020	A. Dickinson	4.50	Telephone call with Stephen Fyfe and Natasha to discuss status and involvement of Stikeman Elliott LLP; review NOO, appeal, and reply; review Joelle's research; draft email to Margaret Nixon.
Apr 20, 2020	S.J. Fyfe	2.60	Organizing interest stops meeting with K. Gegne; briefing N. Miklaucic and A. Dickinson on meeting with Stikeman; put together case summary for their review; Email to P. Hamilton at Stikeman.
Apr 20, 2020	A. MacFarlane	0.20	Emails from S. Fyfe re: CRA issues.
Apr 20, 2020	N.A.V. Miklaucic	0.70	Call with Stephen and Andrea; review notice of objection and follow up.
Apr 21, 2020	A. Dickinson	5.50	Email correspondence with Stephen and Natasha; telephone call with Stephen; research [redacted] draft email to M. Nixon.
Apr 21, 2020	S.J. Fyfe	2.10	Briefing N. Miklaucic and A. Dickinson on resolution of previous issues and impacts of amortization or immediate deduction on amounts payable.
Apr 21, 2020	N.A.V. Miklaucic	0.30	Discussions with S. Fyfe and A. Dickinson.
Apr 22, 2020	A. Dickinson	5.00	Telephone call with Stephen; email correspondence with Stephen and Natasha; email to George re [redacted] case law research on [redacted]
Apr 22, 2020	S.J. Fyfe	2.50	Prepare summary of case status for A. Dickinson to distribute to Stikemans; review note from A. Dickinson and provide summary of [redacted]
Apr 22, 2020	N.A.V. Miklaucic	0.20	Review proposed info to send to Margaret Dixon and respond.
Apr 23, 2020	A. Dickinson	0.80	Telephone call with S. Fyfe, Natasha and Stikeman Elliott LLP.
Apr 23, 2020	A. Dickinson	1.50	Review documents from Stephen; email correspondence with Stephen; email question to George.
Apr 23, 2020	S.J. Fyfe	1.30	Preparation for and conference call with Margaret Nixon; reply to Andrea x 2 on mortgage terms.
Apr 23, 2020	N.A.V. Miklaucic	1.00	Prepare for (review issues considered and resolutions and current position) and attend on call with S. Fyfe, A. Dickinson and Stikeman; follow up on settlement offer.

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Apr 24, 2020	S.J. Fyfe	0.40	Answering queries from Stikemans.
Apr 27, 2020	A. Dickinson	0.30	Review emails from Stephen; email correspondence with Linda.
Apr 27, 2020	S.J. Fyfe	1.00	Review files with respect to settlement offers re query from Stikemans; discuss with N. Miklaucic.
Apr 27, 2020	N.A.V. Miklaucic	0.30	Conversation with S. Fyfe and review notes in calls with Arnold Bornstein and respond to question.
Apr 28, 2020	A. Dickinson	2.00	Continue researching [redacted] review MBS information circulars; email correspondence with Linda.
Apr 28, 2020	S.J. Fyfe	0.90	Explain [redacted] to A. Dickinson; exchange notes on documents for Stikemans; prepare for call on WURA issues with CRA.
Apr 29, 2020	B. Brooksbank	0.20	Emails with client and S. Fyfe re progress of tax dispute with CRA.
Apr 29, 2020	S.J. Fyfe	1.10	Preparation for and call with K. Gegne of CRA on interest calculations; report to G. Bourikas and N. Brearton.

TO OUR FEES $ 32,918.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	0.20	$ 580.00	$ 116.00
A. Dickinson	20.80	475.00	9,880.00
S.J. Fyfe	14.30	1,045.00	14,943.50
A. MacFarlane	4.40	990.00	4,356.00
N.A.V. Miklaucic	3.80	925.00	3,515.00
L. White	0.40	270.00	108.00
	43.90		$ 32,918.50

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DISBURSEMENTS:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Quicklaw Searches	$105.00	H	
Total Taxable Disbursements	105.00		
Total Disbursements			105.00
Total Fees and Disbursements			33,023.50
HST on Fees and Taxable Disbursements			4,293.06
TOTAL THIS INVOICE			**$ 37,316.56**

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KPMG Inc.
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Toronto, ON M5H 2S5

May 27, 2020
Invoice # 697848498
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 32,918.50
Disbursements	105.00
HST on Fees and Taxable Disbursements	4,293.06
Total this Invoice	**$ 37,316.56**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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June 24, 2020

Invoice # 697857401
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to May 31, 2020 in connection with the above matter as described in the attached.

Fees	$ 12,857.50
Disbursements	13.47
HST on Fees and Taxable Disbursements	1,673.23
Total this Invoice	**$ 14,544.20**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

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June 24, 2020
Invoice # 697857401
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to May 31, 2020

May 1, 2020	A. Dickinson	0.20	Review email from Stephen; email from/to George re next Tax Court deadline.
May 4, 2020	S.J. Fyfe	0.50	Discussion with Karen at CRA. Update note to A. Dickinson re interpretation of SDO rules.
May 5, 2020	S.J. Fyfe	0.10	Discuss reserve with A. MacFarlane.
May 5, 2020	A. MacFarlane	0.20	Telephone attendance with S. Fyfe re: CRA reserve and interest issues.
May 5, 2020	A. MacFarlane	0.20	Email to and from G. Bourikas and N. Breaton re: Services Agreement with MSCL.
May 7, 2020	S.J. Fyfe	1.50	Reviewing statutory scheme for SDOs and related mark to market property in connection with DOJ position on prescribed SDOs.
May 8, 2020	S.J. Fyfe	0.50	TF Karen Gegne of CRA re new queries; check files and provide response--related to reserve claim. Confirm response with Rob.
May 13, 2020	S.J. Fyfe	0.40	Summarize updated research on SDO issue and send to Natasha and Andrea.
May 13, 2020	A. MacFarlane	0.20	Email to and from V. Graham and P. Hamilton with respect to data issues and MSCL wind-down.
May 13, 2020	A. MacFarlane	0.10	Email to and from V. Graham.
May 14, 2020	A. Dickinson	0.20	Review emails from Stephen and Natasha.
May 14, 2020	N.A.V. Miklaucic	0.30	Review information from S. Fyfe on CDO definition and research re: same.
May 15, 2020	S.J. Fyfe	0.70	Gather up cases on [redacted] and forward to Andrea.
May 19, 2020	B. Brooksbank	0.30	Emails with A. MacFarlane re status of matter, to schedule call to pursue distribution and data custody motion.
May 19, 2020	A. MacFarlane	0.20	Email to and from B. Brooksbank re: reducing reserves, distribution motion and data custodian issues.
May 19, 2020	N.A.V. Miklaucic	0.40	Review case summaries from S. Fyfe and respond with analysis considerations.
May 20, 2020	B. Brooksbank	0.50	Review of emails with CRA and client, call with A. MacFarlane re motion for distribution and data custody.

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May 20, 2020	A. MacFarlane	0.30	Telephone attendance with B. Brooksbank to discuss Motion re: reduced reserves, distribution and data issues.
May 21, 2020	A. Dickinson	0.30	Email correspondence and telephone call with Stephen.
May 21, 2020	S.J. Fyfe	0.40	Reply to George. Discussions x 3 regarding timelines and costs with Natasha.
May 21, 2020	N.A.V. Miklaucic	0.30	Discussions on next steps, timing and cost estimates.
May 22, 2020	B. Brooksbank	0.20	Emails with A. MacFarlane and counsel re coordinating steps on next distribution motion.
May 22, 2020	S.J. Fyfe	1.70	Review email threads and prepare timelines and options chart for Natasha and Andrea to review and comment on. Update.
May 22, 2020	N.A.V. Miklaucic	0.40	Consider questions from S. Fyfe and respond to same.
May 24, 2020	A. Dickinson	0.20	Update document for Stephen from Natasha's email.
May 25, 2020	A. Dickinson	0.20	Telephone call with Stephen; email correspondence.
May 25, 2020	S.J. Fyfe	0.50	Discussion with N. Brearton and G. Bourikas re response to GIA. Brief N. Miklaucic and review draft email.
May 25, 2020	A. MacFarlane	0.40	Telephone conference call with N. Brearton, G. Bourikas and S. Fyfe to discuss tax issues and rule 58 Motion and timing of court attendance.
May 25, 2020	N.A.V. Miklaucic	0.40	Review email from S Fyfe to be sent re: reporting and confirm; follow up discussion with A Bornstein and follow up with Andrea and Stephen.
May 26, 2020	B. Brooksbank	1.10	Emails with A. MacFarlane and P. Hamilton re Maple motion and settlement approval, GIA instructions; review of MFGI trustee motion materials re settlement approval, and emails with A. MacFarlane on same and coordination with KPMG motion.
May 26, 2020	A. MacFarlane	0.20	Emails to and from P. Hamilton re: MFGI's Motion.
May 26, 2020	A. MacFarlane	0.20	Emails to and from S. Fyfe re: tax issues re: CRA.
May 26, 2020	A. MacFarlane	0.20	Email to and from N. Brearton and G. Bourikas re: MFGI Motion.
May 26, 2020	A. MacFarlane	0.10	Email to B. Brooksbank re: Motion of MFGI.
May 29, 2020	B. Brooksbank	0.20	Emails with A. MacFarlane and GIA re sequence of motions by MSCL trustee and liquidator.

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May 29, 2020	A. MacFarlane	0.20	Email to and from C. Schildt re: MFGI shareholder settlement approval motion.
May 29, 2020	N.A.V. Miklaucic	0.30	Follow up with George re: request from S. Fyfe.

TO OUR FEES $ 12,857.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	2.30	$ 580.00	$ 1,334.00
A. Dickinson	1.10	475.00	522.50
S.J. Fyfe	6.30	1,045.00	6,583.50
A. MacFarlane	2.50	990.00	2,475.00
N.A.V. Miklaucic	2.10	925.00	1,942.50
	14.30		$ 12,857.50

DISBURSEMENTS:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Conference Calls		$2.97	H
Copies		10.50	H
Total Taxable Disbursements		13.47	
Total Disbursements			13.47
Total Fees and Disbursements			12,870.97

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June 24, 2020
Invoice # 697857401
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

HST on Fees and Taxable Disbursements	1,673.23
TOTAL THIS INVOICE	**$ 14,544.20**

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June 24, 2020
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AM/AM

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July 23, 2020

Invoice # 697867446
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to June 30, 2020 in connection with the above matter as described in the attached.

Fees	$ 20,285.00
Disbursements	40.90
HST on Fees and Taxable Disbursements	2,642.37
Total this Invoice	**$ 22,968.27**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to June 30, 2020

Jun 2, 2020	B. Brooksbank	0.30	Emails from GIA counsel and A. MacFarlane re sequencing of MFGI and liquidator motions.
Jun 5, 2020	B. Brooksbank	0.60	Emails with A. MacFarlane re motion, review of counsel joint email re MSCL data proposal, email to client for instructions.
Jun 5, 2020	A. MacFarlane	0.20	Email to N. Brearton and G. Bourikas re: response to C. Schildt.
Jun 5, 2020	A. MacFarlane	0.10	Email from V. Graham re: data custodian issues.
Jun 5, 2020	A. MacFarlane	0.10	Email to N. Brearton and G. Bourikas re: discussion for proposed Data Custodian Order and Agreement.
Jun 5, 2020	N.A.V. Miklaucic	0.30	Response from A. Bornstein; discussion with S. Fyfe.
Jun 8, 2020	B. Brooksbank	1.40	Review of prior motion materials for most recent orders, work on motion materials re motion for distribution and data custody approval; review of proposed response to data custody email from Oslers.
Jun 8, 2020	A. MacFarlane	0.30	Draft email to V. Graham for review by N. Brearton and G. Bourikas.
Jun 8, 2020	A. MacFarlane	0.50	Telephone conference call with N. Brearton and G. Bourikas to discuss email from V. Graham concerning [redacted]
Jun 9, 2020	B. Brooksbank	2.50	Work on notice of motion for distribution and data custodian motion; emails with client, A. MacFarlane and counsel to MSCL and GIA on same.
Jun 9, 2020	A. Dickinson	0.20	Review Natasha's email to George; respond to Stephen's email re estimates.
Jun 9, 2020	A. MacFarlane	0.30	Email to and from N. Brearton and G. Bourikas re: draft email to C. Schildt in relation to issues in respect to Data Custodian Order.
Jun 9, 2020	A. MacFarlane	0.20	Email to and from P. Hamilton re: Data Transfer Order.
Jun 9, 2020	A. MacFarlane	0.20	Follow-up email to P. Hamilton re: Data Transfer Order.
Jun 10, 2020	B. Brooksbank	1.30	Emails with GIA and A. MacFarlane re timing of liquidator motion and relief sought; work on notice of motion for same and review of prior order re data transfer.

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Jun 10, 2020	A. MacFarlane	0.30	Email to and from C. Schildt re: Motion for approval of distribution to GIA and Data Custodian Order.
Jun 11, 2020	B. Brooksbank	1.00	Review of prior materials re CRA tax dispute, motion record for data order to inform drafting of materials for further distribution and custody motion; emails with A. MacFarlane and GIA on same.
Jun 12, 2020	B. Brooksbank	0.80	Emails with counsel and A. MacFarlane re data custody, to schedule call on materials; work on notice of motion.
Jun 12, 2020	A. MacFarlane	0.20	Email to B. Brooksbank re: Motion to make an interim distribution to GIA and deal with data and commingled records.
Jun 12, 2020	A. MacFarlane	0.20	Emails to and from N. Brearton and V. Graham re: [redacted]
Jun 15, 2020	B. Brooksbank	3.90	Work on Orders and Notice of Motion re data custody and distribution motion; calls and emails with A. MacFarlane on same.
Jun 15, 2020	A. MacFarlane	0.40	Telephone attendance with N. Brearton to discuss Data Transfer Order and role of KPMG as custodian.
Jun 15, 2020	A. MacFarlane	0.20	Telephone attendance with B. Brooksbank re: Data Transfer Order and role of KPMG as custodian.
Jun 15, 2020	A. MacFarlane	0.10	Follow-up conversation with B. Brooksbank re: Data Transfer Order.
Jun 15, 2020	A. MacFarlane	0.10	Email to B. Brooksbank re: Data Transfer Order.
Jun 16, 2020	B. Brooksbank	2.90	Work on notice of motion, email to A. MacFarlane on same; work on data custodian order.
Jun 17, 2020	B. Brooksbank	2.50	Work on Data Custodian Order; emails from A. MacFarlane re costs report and scheduling with Commercial List; review of initial draft of costs counsel report and email from same.
Jun 17, 2020	A. MacFarlane	0.20	Emails to L. Ilchenko re: fee report and Affidavit.
Jun 17, 2020	A. MacFarlane	0.30	Emails from B. Brooksbank re: revised Notice of Motion; review of draft Notice of Motion.
Jun 17, 2020	A. MacFarlane	0.20	Email to Alsou at the Commercial List re: possible dates for July before Chief Justice Morawetz.
Jun 18, 2020	B. Brooksbank	1.50	Work on drafting of Data Custodian Order and review of Liquidator website materials for same.
Jun 21, 2020	A. MacFarlane	0.60	Review of Data Transfer Order.

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Jun 21, 2020	A. MacFarlane	0.30	Review and revise Notice of Motion re: data custodian issues.
Jun 22, 2020	A. MacFarlane	0.20	Email to N. Brearton and G. Bourikas re: Data Transfer Order and Data Custodian Order.
Jun 22, 2020	N.A.V. Miklaucic	0.60	Follow up from George and Stephen and respond with summary of status to George.
Jun 23, 2020	A. MacFarlane	0.10	Email to and from J. Earl re: court date.
Jun 23, 2020	A. MacFarlane	0.10	Email to court office re: available time.
Jun 24, 2020	B. Brooksbank	0.90	Emails with Court, A. MacFarlane and client re scheduling of hearing date and to have call; notes for preparation of distribution order.
Jun 24, 2020	A. MacFarlane	0.20	Email to and from C. Schildt re: status of Motion and draft materials.
Jun 24, 2020	A. MacFarlane	0.10	Email to and from N. Brearton and G. Bourikas re: Data Transfer Order and Custodian Order.
Jun 24, 2020	N.A.V. Miklaucic	0.30	Discussion with George re: estimate and next steps expectation; further follow up.
Jun 29, 2020	B. Brooksbank	0.30	Emails with client and A. MacFarlane to discuss materials, to schedule call on same.
Jun 29, 2020	S.J. Fyfe	0.20	Check emails and reply to George; Email to Natasha.
Jun 29, 2020	A. MacFarlane	0.30	Emails to and from G. Bourikas and N. Brearton and S. Fyfe with respect to CRA issues and litigation.
Jun 30, 2020	B. Brooksbank	1.20	Emails with GIA, A. MacFarlane and court re scheduling of motion and availability for same, follow up on remaining materials for motion and to contact costs counsel; work on distribution order.
Jun 30, 2020	A. MacFarlane	0.10	Emails to and from C. Schildt re court hearing date.
Jun 30, 2020	A. MacFarlane	0.20	Emails to and from B. Brooksbank, G. Bourikas and N. Brearton re court date.
Jun 30, 2020	A. MacFarlane	0.10	Follow up email to B. Brooksbank re Motion and Order.
Jun 30, 2020	A. MacFarlane	0.20	Emails to and from Commercial List Court Office re court date.
Jun 30, 2020	A. MacFarlane	0.10	Follow up email to Commercial List Court Office re court date.

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July 23, 2020
Invoice # 697867446
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

TO OUR FEES $ 20,285.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	21.10	$ 580.00	$ 12,238.00
A. Dickinson	0.20	475.00	95.00
S.J. Fyfe	0.20	1,045.00	209.00
A. MacFarlane	6.70	990.00	6,633.00
N.A.V. Miklaucic	1.20	925.00	1,110.00
	29.40		$ 20,285.00

DISBURSEMENTS:

	G=GST; Q=QST; H=HST; P=PST		
Taxable			
Binding Charges	$8.50	H	
Copies	32.40	H	
Total Taxable Disbursements	40.90		
Total Disbursements			40.90
Total Fees and Disbursements			20,325.90
HST on Fees and Taxable Disbursements			2,642.37
TOTAL THIS INVOICE			**$ 22,968.27**

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 0.5% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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Toronto, ON M5H 2S5

July 23, 2020
Invoice # 697867446
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 20,285.00
Disbursements	40.90
HST on Fees and Taxable Disbursements	2,642.37
Total this Invoice	**$ 22,968.27**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

PAYABLE ON RECEIPT
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August 26, 2020

Invoice # 697877521
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to July 31, 2020 in connection with the above matter as described in the attached.

Fees	$ 49,939.50
Disbursements	525.84
HST on Fees and Taxable Disbursements	6,560.50
Total this Invoice	**$ 57,025.84**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 0.5% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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PROFESSIONAL SERVICES RENDERED to July 31, 2020

Jul 1, 2020	B. Brooksbank	0.20	Confirmation with Court re details of videoconference hearing.
Jul 1, 2020	A. Dickinson	0.10	Email from/to Stephen re Tax Court Preliminary Ruling Docket pilot project.
Jul 2, 2020	B. Brooksbank	2.40	Work on order, fees affidavits and review of ICC email; emails with A. MacFarlane on same.
Jul 2, 2020	A. Dickinson	0.20	Email to George re the Tax Court Preliminary Ruling Docket pilot project.
Jul 2, 2020	A. MacFarlane	0.10	Email to and from C. Schilt re: court date.
Jul 6, 2020	B. Brooksbank	1.30	Call with client and A. MacFarlane re materials for pending motion; notes on same and revisions to custodian order.
Jul 6, 2020	A. MacFarlane	0.20	Review of data transfer order.
Jul 6, 2020	A. MacFarlane	0.20	Review email from V. Graham and P. Hamilton re data transfer issues.
Jul 6, 2020	A. MacFarlane	0.70	Telephone conference call with G. Bourikas and B. Brooksbank to discuss Motion before Justice Morawetz regarding Data Transfer issues and distribution to GIA.
Jul 7, 2020	B. Brooksbank	2.10	Review and revisions to orders and notice of motion, emails with A. MacFarlane on same; review of outline for Fourteenth Report from KPMG.
Jul 9, 2020	A. MacFarlane	0.20	Emails to and from G. Bourikas re outline for Liquidator's report and authorization to decrease reserves.
Jul 9, 2020	A. MacFarlane	0.30	Review of outline for liquidators report.
Jul 10, 2020	B. Brooksbank	0.30	Emails with A. MacFarlane and client re outline for report, materials revisions.
Jul 12, 2020	A. MacFarlane	0.20	Review of Data Transfer Order.
Jul 12, 2020	A. MacFarlane	2.50	Review and revise Notice of Motion for Distribution Order and Custodian Order.
Jul 12, 2020	A. MacFarlane	0.30	Emails to B. Brooksbank re: revised Distribution Order, Custodian Order and Notice of Motion.
Jul 13, 2020	B. Brooksbank	0.40	Review of revisions of A. MacFarlane to materials, revisions and note to client on same.

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Jul 13, 2020	A. Dickinson	0.30	Respond to questions from George for his court report on the status of the tax litigation.
Jul 13, 2020	S.J. Fyfe	0.20	Follow up with G. Bourikas on request and N. Miklaucic reply.
Jul 13, 2020	N.A.V. Miklaucic	0.20	Question from S. Fyfe respond to same.
Jul 14, 2020	B. Brooksbank	1.40	Review of draft fourteenth report, emails with client and A. MacFarlane re ICC and to schedule call on materials.
Jul 14, 2020	A. MacFarlane	0.20	Email to and from G. Bourikas re: Liquidators Report.
Jul 14, 2020	A. MacFarlane	0.10	Email to S. Fyfe re: Liquidators Report.
Jul 15, 2020	B. Brooksbank	2.50	Call with client re report draft and coordinating materials; revisions to notice of motion and orders based on same and emails with A. MacFarlane re notice to creditors, service list.
Jul 15, 2020	A. Dickinson	0.40	Review report from liquidator and suggest changes; email correspondence with Stephen Fyfe.
Jul 15, 2020	S.J. Fyfe	1.90	Review draft liquidator report. Check against file notes and update. Check with A. Dickinson and timetable. Forward to A. MacFarlane.
Jul 15, 2020	A. Gasparini	0.20	Review KPMG website and email A. MacFarlane and B. Brooksbank re service lists.
Jul 15, 2020	A. MacFarlane	0.80	Review of Liquidator's 14th Report.
Jul 15, 2020	A. MacFarlane	0.20	Telephone attendance with B. Brooksbank to discuss Notice of Motion, Report and Orders.
Jul 15, 2020	A. MacFarlane	0.70	Telephone conference call with N. Brearton, G. Bourikas and B. Brooksbank to discuss Report.
Jul 15, 2020	A. MacFarlane	0.20	Telephone attendance with A. Gasparini to discuss service issues.
Jul 15, 2020	A. MacFarlane	0.20	Telephone attendance with N. Brearton to discuss revisions to Order and Notice of Motion.
Jul 15, 2020	A. MacFarlane	0.20	Review of Notice of Distribution.
Jul 15, 2020	A. MacFarlane	0.20	Email to G. Bourikas re: revisions to Notices of Distribution.
Jul 15, 2020	A. MacFarlane	0.30	Email to and from A. Gasparini re: service list issues.
Jul 15, 2020	A. MacFarlane	0.20	Email to B. Brooksbank re: revisions to Notice of Motion.
Jul 15, 2020	A. MacFarlane	0.10	Email to B. Brooksbank re: revisions to Report.

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Jul 15, 2020	A. MacFarlane	0.30	Email to V. Graham re: custodian issues and service list issues.
Jul 16, 2020	B. Brooksbank	2.70	Emails with client, A. MacFarlane, GIA and Oslers re circulation of orders, revisions to fourteenth report; review of Sungard agreement re assignment and notice, emails on same; revisions to notice of motion to align with revised report.
Jul 16, 2020	A. Gasparini	0.50	Draft motion record shell; read notice of motion; draft affidavit of service.
Jul 16, 2020	A. MacFarlane	0.30	Review of Interim Distribution Order and Data Custodian Order.
Jul 16, 2020	A. MacFarlane	0.40	Review of revised Custodian Order.
Jul 16, 2020	A. MacFarlane	0.40	Review of revised Fourteenth Report.
Jul 16, 2020	A. MacFarlane	0.40	Review and revise Fourteenth Report.
Jul 16, 2020	A. MacFarlane	0.30	Review of revised Notice of Motion.
Jul 16, 2020	A. MacFarlane	0.20	Emails to and from G. Bourikas re: text for Report.
Jul 16, 2020	A. MacFarlane	0.10	Email to and from G. Bourikas and N. Brearton re: data issues.
Jul 16, 2020	A. MacFarlane	0.40	Review of Data Custodian Order.
Jul 16, 2020	A. MacFarlane	0.30	Review of further revised Fourteenth Report.
Jul 16, 2020	A. MacFarlane	0.20	Review of further revised Notice of Motion.
Jul 16, 2020	A. MacFarlane	0.40	Email to V. Graham, C. Naudie and P. Hamilton re: Data Custodian Order.
Jul 16, 2020	A. MacFarlane	0.20	Email to and from C. Naudie re: Report.
Jul 16, 2020	A. MacFarlane	0.20	Email to and from B. Brooksbank re: Sungard Agreement and Notice of Motion.
Jul 16, 2020	A. MacFarlane	0.20	Email to Osler re: Data Custodian Order.
Jul 17, 2020	B. Brooksbank	2.60	Work on finalizing motion materials; revisions to reflect comments from counsel; emails with counsel, A. MacFarlane, clerk and client on same.

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Jul 17, 2020	A. Gasparini	3.60	Locate service list and speak with A. MacFarlane; email G. Bourikas re fourteenth report; revise service list; read emails; locate company addresses; review order and notice of motion; revise motion record index; compile motion record; serve motion record upon service list; speak with helpdesk re delivery failure; review email bouncebacks; locate correct emails; re-send motion record to service list; email and call A. MacFarlane re service list.
Jul 17, 2020	A. MacFarlane	0.30	Review of Sungard Agreement.
Jul 17, 2020	A. MacFarlane	0.20	Email to and from G. Bourikas and N. Brearton re: Sungard Agreement.
Jul 17, 2020	A. MacFarlane	0.10	Email to and from V. Graham re: service list.
Jul 17, 2020	A. MacFarlane	0.20	Email to and from A. Gasparini re: service list issues.
Jul 17, 2020	A. MacFarlane	0.10	Follow-up emails re: setting up Zoom hearing.
Jul 17, 2020	A. MacFarlane	0.30	Review of service list.
Jul 17, 2020	A. MacFarlane	0.20	Review of September 2017 service list.
Jul 17, 2020	A. MacFarlane	0.20	Telephone attendance with A. Gasparini re: service list issues and compilation of Motion Record.
Jul 17, 2020	A. MacFarlane	0.30	Telephone attendance with G. Bourikas and N. Brearton re: service list issues and Data Transfer Order.
Jul 17, 2020	A. MacFarlane	0.10	Follow-up telephone attendance with G. Bourikas re: service list and Data Custodian Order issues.
Jul 17, 2020	A. MacFarlane	0.30	Emails to and from P. Hamilton and V. Graham re: service list issues and Data Custodian Order.
Jul 17, 2020	A. MacFarlane	0.20	Email to and from G. Bourikas re: service list issues.
Jul 17, 2020	A. MacFarlane	0.40	Follow-up email to and from V. Graham re: RecordsXpress and Sungard Agreements.
Jul 17, 2020	A. MacFarlane	0.20	Telephone attendance with A. Gasparini re: further amendments to service list.
Jul 17, 2020	A. MacFarlane	0.20	Telephone attendance with B. Brooksbank re: additional changes to service list and Notice of Motion.
Jul 17, 2020	A. MacFarlane	0.10	Review of revised Data Custodian Order.
Jul 17, 2020	A. MacFarlane	0.20	Telephone attendance with G. Bourikas re: further revisions to Fourteenth Report.
Jul 17, 2020	A. MacFarlane	0.30	Review Sungard and RecordsXpress Agreements.

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Jul 17, 2020	A. MacFarlane	0.30	Emails to and from V. Graham re: Sungard Facility Agreement.
Jul 17, 2020	A. MacFarlane	0.20	Email from B. Brooksbank re: additional changes to Notice of Motion and Report.
Jul 17, 2020	A. MacFarlane	0.20	Review of revised Data Custodian Order.
Jul 17, 2020	A. MacFarlane	0.20	Email to and from A. Ilchenko re: costs reports.
Jul 17, 2020	A. MacFarlane	0.20	Email to and from B. Brooksbank re: further revisions to Notice of Motion.
Jul 18, 2020	A. MacFarlane	0.20	Email from A. Gasparini re: service list issues.
Jul 18, 2020	A. MacFarlane	0.20	Email to and from G. Bourikas re: service list issues and Data Transfer Order.
Jul 19, 2020	A. MacFarlane	0.10	Telephone attendance with G. Bourikas to discuss bounce back emails and Data Transfer Order.
Jul 19, 2020	A. MacFarlane	0.30	Emails to J. Earl, B. Brooksbank and A. Gasparini re: service of Data Transfer Order; follow-up letter to Chief Justice Morawetz.
Jul 19, 2020	A. MacFarlane	0.20	Email to A. Gasparini re: service issues.
Jul 19, 2020	A. MacFarlane	0.50	Preparation of draft correspondence to Chief Justice Morawetz.
Jul 20, 2020	B. Brooksbank	0.80	Emails with A. MacFarlane, court, client and stakeholders re revision to record, service list and logistics for hearing.
Jul 20, 2020	S.J. Fyfe	0.10	Check reply date and respond to A. MacFarlane.

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Jul 20, 2020	A. Gasparini	3.50	Read emails; receive instructions from A. MacFarlane; revise service list; email B. Ricci re order letter; review and revise order letter; email D. Bish re motion record; coordinate with mailroom for fax service; review and revise fax cover sheet; instruct copycentre re motion record; review service list and email A. MacFarlane; instruct admin assistance re mail label; email G. Richer re motion record; coordinate courier service for motion record; serve the data transfer order upon service list; draft affidavit of service for myself and L. Maksymyszyn; swear affidavit with T. McNaughton; commission affidavit with L. Maksymyszyn; file court documents; coordinate with A. Anissimova zoom meeting; email court materials to CJ Morawetz; send order to Maple Bank group.
Jul 20, 2020	A. MacFarlane	0.20	Review of letter to Chief Justice Morawetz.
Jul 20, 2020	A. MacFarlane	0.20	Telephone attendance with A. Gasparini to discuss service list issues.
Jul 20, 2020	A. MacFarlane	0.40	Emails to and from A. Gasparini and B. Brooksbank re: service list and letter to Chief Justice Morawetz.
Jul 20, 2020	A. MacFarlane	0.20	Email to and from N. Hamam re: CRA issues.
Jul 20, 2020	A. MacFarlane	0.20	Email to P. Hamilton and V. Graham re: data issues.
Jul 20, 2020	A. MacFarlane	0.20	Email to and from N. Hamam re: CRA issues.
Jul 20, 2020	A. MacFarlane	0.10	Email to and from G. Bourikas re: CRA claim.
Jul 21, 2020	B. Brooksbank	0.80	Emails with A. MacFarlane re objections to release in order; court rescheduling of hearing; emails with counsel to GIA, MSCL and NB re Data Custodian Order revisions.
Jul 21, 2020	A. MacFarlane	0.30	Telephone conference call with I. Antonios and B. Block to discuss Custodian Order.
Jul 21, 2020	A. MacFarlane	0.20	Telephone attendance with N. Brearton to discuss issues with respect to Data Custodian Order.
Jul 21, 2020	A. MacFarlane	0.30	Emails to and from N. Brearton and G. Bourikas re: issues with respect to Data Custodian Issue.
Jul 21, 2020	A. MacFarlane	0.10	Emails from Alsou re: rescheduled court date.
Jul 21, 2020	A. MacFarlane	0.20	Follow-up emails to A. Gasparini re: revised court date and Zoom hearing.

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Jul 21, 2020	A. MacFarlane	0.10	Email to I. Antonios and E. Block re: revised hearing date.
Jul 21, 2020	A. MacFarlane	0.20	Email to P. Hamilton and V. Graham re: issues with respect to Data Custodian Order.
Jul 22, 2020	B. Brooksbank	1.90	Attendance on call with GIA and MSCL counsel re motion materials; revisions to Data Custodian Order and emails with counsel and client on same.
Jul 22, 2020	A. Dickinson	0.10	Email correspondence with Natasha and Stephen re TCC Practice Note no. 24.
Jul 22, 2020	A. Gasparini	1.40	Read emails; speak with A. MacFarlane; send calendar invite to the courts; speak with J. Earl re counsel slip; draft counsel slip and email to A. MacFarlane; send invite to participating parties.
Jul 22, 2020	A. MacFarlane	0.40	Telephone conference call with Stikemans, Osler, N. Brearton, G. Bourikas and B. Brooksbank to discuss revisions to Data Custodian Order.
Jul 22, 2020	A. MacFarlane	0.20	Follow-up telephone attendance with P. Hamilton with respect to Order and Data Custodian Order issues.
Jul 22, 2020	A. MacFarlane	0.30	Review and revise Data Custodian Order.
Jul 22, 2020	A. MacFarlane	0.20	Email to and from A. Gasparini re: revisions to Order and service list issues.
Jul 22, 2020	A. MacFarlane	0.20	Email to and from B. Brooksbank re: Data Custodian Order revisions.
Jul 22, 2020	A. MacFarlane	0.20	Follow-up emails to and from A. Gasparini and Alsou (Commercial List) re: court hearing.
Jul 22, 2020	A. MacFarlane	0.20	Email to and from E. Block re: hearing and revisions to Order.
Jul 22, 2020	A. MacFarlane	0.20	Email to and from J. Earl and B. Brooksbank re: amendments to Data Custodian Order.
Jul 22, 2020	A. MacFarlane	0.20	Review of revisions to Data Custodian Order.
Jul 22, 2020	A. MacFarlane	0.30	Review and revise Data Custodian Order.
Jul 22, 2020	A. MacFarlane	0.30	Emails to and from P. Hamilton and V. Graham re: revisions to Data Custodian Order with respect to Motion.
Jul 22, 2020	A. MacFarlane	0.20	Email from V. Graham re: Servicing Agreement for Sungard.

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Jul 22, 2020	A. MacFarlane	0.10	Email from E. Block re: revisions to Data Custodian Order.
Jul 22, 2020	A. MacFarlane	0.20	Email to and from N. Brearton, G. Bourikas and B. Brooksbank re: amendments to Data Custodian Order.
Jul 22, 2020	A. MacFarlane	0.20	Telephone conference call with Stikeman, Osler, N. Brearton and B. Brooksbank to discuss Data Custodian Order.
Jul 22, 2020	A. MacFarlane	0.30	Review and revise draft Data Custodian Order.
Jul 22, 2020	A. MacFarlane	0.20	Review of blackline of Data Custodian Order.
Jul 22, 2020	A. MacFarlane	0.30	Emails to and from P. Hamilton and V. Graham re: revisions to Data Custodian Order.
Jul 22, 2020	A. MacFarlane	0.30	Emails to J. Earl and A. Gasparini re: Zoom hearing.
Jul 22, 2020	A. MacFarlane	0.20	Email to I. Antonios and E. Block re: revisions to Data Custodian Order.
Jul 23, 2020	B. Brooksbank	1.50	Emails with opposing counsel and A. MacFarlane to finalize Data Custodian Order; instructions to clerk re provision of amended materials to Court; attendance on hearing.
Jul 23, 2020	A. Dickinson	0.20	Email to George re new option for litigants (Tax Court practice note 24).
Jul 23, 2020	S.J. Fyfe	0.30	Reply to A. Dickinson (x2). Locate and forward material on interest stops issue to A. MacFarlane.
Jul 23, 2020	A. Gasparini	1.50	Speak with A. MacFarlane and J. Earl re admin; read emails; draft affidavit of service; revise counsel slip; speak with A. MacFarlane re counsel slip; email court clerk re court materials; speak with B. Brooksbank; send documents to CJ Morawetz, serve upon service list re revised order; email A. Anissimova re orders.
Jul 23, 2020	A. MacFarlane	0.30	Telephone conference call with I. Antonios, E. Block and P. Hamilton to discuss Data Custodian Order.
Jul 23, 2020	A. MacFarlane	0.20	Telephone conference call with I. Antonios and E. Block to discuss Data Custodian Order and revisions.
Jul 23, 2020	A. MacFarlane	1.70	Preparation for Court attendance.
Jul 23, 2020	A. MacFarlane	0.30	Review of revised Data Custodian Order.
Jul 23, 2020	A. MacFarlane	0.20	Further revisions to Data Custodian Order.

Borden Ladner Gervais

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Jul 23, 2020	A. MacFarlane	0.30	Email to and from P. Hamilton and V. Graham re: revisions to Data Custodian Order.
Jul 23, 2020	A. MacFarlane	0.20	Follow-up email to E. Block and I. Antonios re: revisions to Data Custodian Order.
Jul 23, 2020	A. MacFarlane	0.30	Follow-up email to P. Hamilton and V. Graham re: revised Data Custodian Order.
Jul 23, 2020	A. MacFarlane	0.50	Attendance at Court hearing.
Jul 23, 2020	A. MacFarlane	0.30	Telephone attendance with A. Gasparini re: revisions to Data Custodian Order.
Jul 23, 2020	A. MacFarlane	0.20	Telephone attendance with N. Brearton re: Data Custodian Order.
Jul 23, 2020	A. MacFarlane	0.40	Email to and from N. Brearton and G. Bourikas re: revised Data Custodian Order.
Jul 23, 2020	A. MacFarlane	0.20	Email to and from V. Graham re: D. Schnarr and documents held by Osler.
Jul 23, 2020	N.A.V. Miklaucic	0.20	Discussion with S. Fyfe and A. Dickinson re: fast tracked settlement option.
Jul 24, 2020	A. Gasparini	0.30	Review orders and email court for entry and issuance.
Jul 27, 2020	B. Brooksbank	0.20	Review of endorsement of Morawetz J. and email from A. MacFarlane on same.
Jul 28, 2020	A. Dickinson	0.10	Email to Arnold Bornstein to confirm new date for contacting hearing's coordinator.
Jul 28, 2020	A. Gasparini	0.20	Email order and endorsement to the service list.
Jul 28, 2020	A. MacFarlane	0.10	Email to and from A. Gasparini re: Endorsement and Order.
Jul 28, 2020	N.A.V. Miklaucic	0.20	Discussion with A. Dickinson; review DOJ response.
Jul 29, 2020	A. Gasparini	0.10	Update service list.

TO OUR FEES $ 49,939.50

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August 26, 2020
Invoice # 697877521
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	21.10	$ 580.00	$ 12,238.00
A. Dickinson	1.40	475.00	665.00
S.J. Fyfe	2.50	1,045.00	2,612.50
A. Gasparini	11.30	220.00	2,486.00
A. MacFarlane	31.70	990.00	31,383.00
N.A.V. Miklaucic	0.60	925.00	555.00
	68.60		$ 49,939.50

DISBURSEMENTS:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Binding Charges	$23.85	H	
Copies	441.00	H	
Courier	60.99	H	
Total Taxable Disbursements	525.84		
Total Disbursements			525.84
Total Fees and Disbursements			50,465.34
HST on Fees and Taxable Disbursements			6,560.50
TOTAL THIS INVOICE			**$ 57,025.84**

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Toronto, ON M5H 2S5

August 26, 2020
Invoice # 697877521
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 49,939.50
Disbursements	525.84
HST on Fees and Taxable Disbursements	6,560.50
Total this Invoice	**$ 57,025.84**

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September 21, 2020

Invoice # 697884880
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to August 31, 2020 in connection with the above matter as described in the attached.

Fees	$ 4,503.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	585.46
Total this Invoice	**$ 5,088.96**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

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Jul 20, 2020	T. McNaughton	0.30	Commissioning affidavit of service of A Gasparini.
Aug 17, 2020	A. MacFarlane	0.10	Email to and from G. Bourikas and N. Brearton re: assignment of Sungard contract.
Aug 17, 2020	A. MacFarlane	0.20	Email to and from V. Graham re: Sungard assignment contract.
Aug 17, 2020	C. Savo	0.10	Email correspondence from and between A. MacFarlane, client and Osler re Sungard facility.
Aug 18, 2020	A. Dickinson	0.30	Email correspondence with Natasha and Stephen; review George's email re rule 58 motion.
Aug 18, 2020	S.J. Fyfe	0.30	Reply (x4) on procedural questions.
Aug 18, 2020	A. MacFarlane	0.20	Telephone attendance with C. Savo to discuss Sungard contract assignment to Liquidator.
Aug 18, 2020	N.A.V. Miklaucic	0.40	Respond to rule 58 question; discussions with Andrea and Stephen; review questions from Nick.
Aug 18, 2020	C. Savo	0.30	Telephone call with Osler re Sungard Facility and assignment from MSCL re same; telephone call with A. MacFarlane re same.
Aug 20, 2020	A. MacFarlane	0.10	Emails from C. Savo and V. Graham re: Sungard Assignment Agreement.
Aug 20, 2020	A. MacFarlane	0.20	Review of Assignment Agreement.
Aug 20, 2020	C. Savo	0.10	Email correspondence from and with Osler re assignment of Sungard services agreement.
Aug 23, 2020	A. MacFarlane	0.10	Email to and from C. Savo re: revisions to Assignment Agreement.
Aug 23, 2020	A. MacFarlane	0.20	Review of revised Assignment Agreement.
Aug 23, 2020	C. Savo	0.70	Reviewed and considered draft Sungard assignment and assumption agreement; revised same; email correspondence with A. MacFarlane re same.
Aug 24, 2020	A. Dickinson	0.50	Draft responses to Nick's email; email correspondence with Natasha and Stephen; telephone call from Stephen; email final responses to Nick.
Aug 24, 2020	S.J. Fyfe	0.70	Internal discussions with Natasaha and Andrea x 2 over whether [redacted]

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Aug 24, 2020	N.A.V. Miklaucic	0.40	Review comments from Andrea re: responses to Nick on questions; internal discussions.
Aug 28, 2020	C. Savo	0.50	Email correspondence from and with Osler and client re assignment of SunGard agreement.
Aug 31, 2020	N.A.V. Miklaucic	0.30	Discussions with A. Dickinson and S. Fyfe.

TO OUR FEES $ 4,503.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Dickinson	0.80	$ 475.00	$ 380.00
S.J. Fyfe	1.00	1,045.00	1,045.00
A. MacFarlane	1.10	990.00	1,089.00
T. McNaughton	0.30	435.00	130.50
N.A.V. Miklaucic	1.10	925.00	1,017.50
C. Savo	1.70	495.00	841.50
	6.00		$ 4,503.50

Total Fees and Disbursements	4,503.50
HST on Fees and Taxable Disbursements	585.46
TOTAL THIS INVOICE	**$ 5,088.96**

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September 21, 2020
Invoice # 697884880
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 4,503.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	585.46
Total this Invoice	**$ 5,088.96**

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November 20, 2020

Invoice # 697908056
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to October 31, 2020 in connection with the above matter as described in the attached.

Fees	$ 17,579.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	2,285.34
Total this Invoice	**$ 19,864.84**

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BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to October 31, 2020

Sep 23, 2020	N.A.V. Miklaucic	0.40	Follow up with Justice re: options for upcoming court deadline on Oct 5th.
Sep 24, 2020	S.J. Fyfe	0.10	Reply to N. Miklaucic and A. Dickinson.
Sep 25, 2020	A. Dickinson	0.20	Email correspondence with N. Brearton and G. Bourkas re email from DOJ.
Oct 2, 2020	A. Dickinson	4.00	Review file and legislation; draft various options for question for potential rule 58 motion; email correspondence with N. Miklaucic and S. Fyfe; email from DOJ re potential settlement.
Oct 2, 2020	N.A.V. Miklaucic	0.50	Discussion with crown and follow up with team; review questions proposed for rule 58 motion from A. Dickinson; follow up with crown to arrange meeting.
Oct 5, 2020	A. Dickinson	2.50	Telephone call with N. Miklaucic, S. Fyfe and DOJ to discuss settlement; telephone call with N. Miklaucic and S. Fyfe to discuss DOJ settlement proposal; telephone call from Stephen re prepayment amount; telephone call with S. Fyfe, N. Miklaucic and N. Brearton; review IC 97579387 and file.
Oct 5, 2020	S.J. Fyfe	0.90	Conference call with Justice lawyers to discuss settlement proposal; conference with N. Brearton to discuss next steps; internal discussion about interest deferral and costs.
Oct 5, 2020	A. MacFarlane	0.20	Email from and to S. Fyfe re: settlement offer.
Oct 5, 2020	N.A.V. Miklaucic	2.20	Review file info including structure, arguments, appeal and reply to prepare for settlement discussion; review information from S. Fyfe; call with DOJ; discussion with A. Dickinson and S. Fyfe; call with N. Brearton and BLG team.
Oct 6, 2020	A. Dickinson	1.00	Forward documents to S. Dedic at KPMG; telephone call with S. Dedic to discuss deliverables (amount of mortgages that are prescribed SDO).
Oct 13, 2020	A. Dickinson	1.00	Email correspondence with S. Dedic email correspondence with N. Miklaucic and S. Fyfe re KPMG preliminary findings; receipt and review of KPMG preliminary findings.

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Oct 13, 2020	S.J. Fyfe	0.30	Internal discussions re mortgage pool calculations.
Oct 13, 2020	N.A.V. Miklaucic	0.40	Consider and discuss response with A. Bornstein; follow up with S. Fyfe re: calculations after reviewing input from A. Dickinson; review further results from KPMG and follow up with further questions.
Oct 14, 2020	A. Dickinson	0.40	Telephone call with DOJ and N. Miklaucic; email correspondence with N. Miklaucic re calling witnesses.
Oct 14, 2020	N.A.V. Miklaucic	0.70	Call with DOJ; provide summary of thoughts and next steps to team; internal discussions.
Oct 15, 2020	A. Dickinson	1.60	Email correspondence with S. Dedic at KPMG re analysis; review analysis; email correspondence with N. Miklaucic and S. Fyfe.
Oct 15, 2020	N.A.V. Miklaucic	0.70	Review KPMG analysis and add up "good" and "bad" mortgages and work out percentages of value vs. numbers; consider language and follow up with A. Dickinson and S. Fyfe.
Oct 16, 2020	A. Dickinson	0.40	Receipt and review of joint application; email correspondence with N. Miklaucic; review file to determine number of documents for appellant; update joint application for number of appellant documents and revise dates; email to N. Brearton re dates; email to S. Dedic re contacting E&Y.
Oct 16, 2020	N.A.V. Miklaucic	0.30	Review joint application and comments from DOJ and follow up with A. Dickinson.
Oct 18, 2020	A. Dickinson	0.10	Email correspondence with N. Brearton re joint application; email to N. Miklaucic re same.
Oct 19, 2020	A. Dickinson	0.30	Email signed joint application to DOJ; revise joint application and resend to DOJ; telephone call with N. Brearton re analysis.
Oct 19, 2020	A. MacFarlane	0.20	Telephone attendance with A. Ilchenko re: fee's officer review of accounts.
Oct 22, 2020	S.J. Fyfe	0.50	Check notes on SDO rules; discuss with R. Westwood and send regulation confirming recognition of losses on ceasing to be a FI.
Oct 26, 2020	A. Dickinson	0.20	Review S. Dedic's email to R. Westwood at EY; voice mail from S. Fyfe; email to S. Fyfe.

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Oct 26, 2020	S.J. Fyfe	0.90	Review terms of mortgages; forward to A. Dickinson; discuss with S. Dedic.
Oct 26, 2020	N.A.V. Miklaucic	0.20	Review input from S. Dedic; follow up from S. Fyfe.
Oct 27, 2020	A. Dickinson	2.00	Email correspondence and telephone call with S. Fyfe; review sample mortgages and email to S. Fyfe re prepayment options.
Oct 27, 2020	S.J. Fyfe	1.30	Consolidate mortgage summaries and MBS circulars; discuss right to settle issue with A. Dickinson; reply to S. Dedic at KPMG.
Oct 28, 2020	S.J. Fyfe	0.80	Review mortgage agreements and [redacted] exchange emails with A. Dickinson.
Oct 29, 2020	S.J. Fyfe	0.50	Send standard mortgage terms and discuss [redacted]
Oct 30, 2020	A. Dickinson	0.30	Review S. Fyfe's emails re mortgage samples; email to S. Fyfe.

TO OUR FEES $ 17,579.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Dickinson	14.00	$ 475.00	$ 6,650.00
S.J. Fyfe	5.30	1,045.00	5,538.50
A. MacFarlane	0.40	990.00	396.00
N.A.V. Miklaucic	5.40	925.00	4,995.00
	25.10		$ 17,579.50

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November 20, 2020
Invoice # 697908056
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

Total Fees and Disbursements	17,579.50
HST on Fees and Taxable Disbursements	2,285.34
TOTAL THIS INVOICE	**$ 19,864.84**

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November 20, 2020
Invoice # 697908056
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 17,579.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	2,285.34
Total this Invoice	**$ 19,864.84**

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December 20, 2020

Invoice # 697921602
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to November 30, 2020 in connection with the above matter as described in the attached.

Fees	$ 16,722.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	2,173.93
Total this Invoice	**$ 18,896.43**

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BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to November 30, 2020

Nov 2, 2020	A. Dickinson	1.50	Email correspondence with S. Fyfe and R. Antenore; review and forward mortgage documents to Robert in preparation of call.
Nov 3, 2020	R. Antenore	2.00	Research, call with tax group.
Nov 3, 2020	A. Dickinson	2.50	Telephone call with R. Antenore and S. Fyfe; search for standard mortgage terms; email to G. Bourikas to obtain copy of standard mortgage terms and a few more samples; email correspondence with S. Fyfe re searches and email to KPMG; review standard mortgage terms and mortgage samples.
Nov 3, 2020	S.J. Fyfe	1.50	Preparation for and discussion with [redacted] Emails to A. Dickinson summarizing discussions and next steps; follow up discussion with R. Antenore.
Nov 4, 2020	S.J. Fyfe	0.30	Further discussions with A. Dickinson and R. Antenore on prepayment charges.
Nov 4, 2020	N.A.V. Miklaucic	0.30	Consider update from A. Dickinson and respond to same with questions.
Nov 5, 2020	A. Dickinson	0.30	Telephone call from S. Fyfe; email update to N. Miklaucic.
Nov 5, 2020	N.A.V. Miklaucic	0.20	Discussion with A. Dickinson and S. Fyfe.
Nov 6, 2020	A. Dickinson	1.00	Discussion with N. Miklaucic and S. Fyfe re standard mortgage terms and mortgage samples and strategy moving forward; review excel spreadsheet from E&Y; email to G. Bourikas re more samples of mortgages.
Nov 6, 2020	S.J. Fyfe	0.30	Exchange emails with R. Westwood regarding argument [redacted] brief N. Miklaucic on argument.
Nov 6, 2020	N.A.V. Miklaucic	0.70	Review information from A. Dickinson; call with A. Dickinson and S. Fyfe; review spreadsheet information from A. Dickinson and respond.
Nov 11, 2020	A. MacFarlane	0.40	Telephone conference call with KPMG and A. Ilchenko re: approval of accounts of liquidator and counsel.
Nov 16, 2020	A. Dickinson	0.50	Begin to review mortgage documents.

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Nov 23, 2020	A. Dickinson	0.30	Email from/to S. Fyfe and attach summary of review of mortgages done to date.
Nov 23, 2020	N.A.V. Miklaucic	0.30	Review spreadsheets and follow up.
Nov 24, 2020	A. Dickinson	0.40	Discussion with S. Fyfe re status and drafting a briefing note; email correspondence with G. Bourikas re status of reviewing mortgages; email correspondence with S. Fyfe and N. Miklaucic.
Nov 24, 2020	S.J. Fyfe	0.60	Review file notes and discuss prepayment right issue with A. Dickinson; Email to G. Bourikas; reply to N. Miklaucic; draft briefing note for A. Dickinson to complete.
Nov 26, 2020	A. Dickinson	2.30	Continue to review Radius mortgages documents; begin to prepare briefing memo.
Nov 27, 2020	A. Dickinson	1.00	Continue drafting briefing memo; review email correspondence; email correspondence with N. Miklaucic re memo.
Nov 27, 2020	N.A.V. Miklaucic	0.80	Review memo from A. Dickinson; consider; respond with conclusion and recommendation.
Nov 28, 2020	A. Dickinson	0.30	Email correspondence with S. Fyfe and N. Miklaucic re memo; review comments from S. Fyfe and N. Miklaucic.
Nov 28, 2020	N.A.V. Miklaucic	0.90	Review comments from S. Fyfe; make further amendments and comments to memo; discussions with S. Fyfe.
Nov 29, 2020	A. Dickinson	0.50	Review memo for call; email to N. Miklaucic and S. Fyfe re revisions; email questions to G. Bourikas.
Nov 30, 2020	A. Dickinson	1.30	Call with N. Brearton and S. Fyfe in preparation of call; call with E&Y, KPMG and BLG to discuss status of litigation and other matters; email correspondence with S. Dedic.
Nov 30, 2020	S.J. Fyfe	2.00	Internal discussion on settlement process; draft brief note for review by Andrea; conference call with Nick and George; send summary of meeting to Natasha; report to Alex.

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Nov 30, 2020	N.A.V. Miklaucic	1.30	Prepare for calls; attend call with S. Fyfe and A. Dickinson; attend call with E&Y, BLG and KPMG; notes to file; review notes from S. Fyfe and follow up with A. Dickinson.

TO OUR FEES $ 16,722.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
R. Antenore	2.00	$ 800.00	$ 1,600.00
A. Dickinson	11.90	475.00	5,652.50
S.J. Fyfe	4.70	1,045.00	4,911.50
A. MacFarlane	0.40	990.00	396.00
N.A.V. Miklaucic	4.50	925.00	4,162.50
	23.50		$ 16,722.50

Total Fees and Disbursements	16,722.50
HST on Fees and Taxable Disbursements	2,173.93
TOTAL THIS INVOICE	**$ 18,896.43**

Borden Ladner Gervais LLP
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KPMG Inc.
Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

December 20, 2020
Invoice # 697921602
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 16,722.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	2,173.93
Total this Invoice	**$ 18,896.43**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0001

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March 25, 2021

Invoice # 697956989
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to February 28, 2021 in connection with the above matter as described in the attached.

Fees	$ 12,045.00
Disbursements	0.00
HST on Fees and Taxable Disbursements	1,565.85
Total this Invoice	**$ 13,610.85**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
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PROFESSIONAL SERVICES RENDERED to February 28, 2021

Dec 22, 2020	A. Dickinson	0.40	Review email from Liquidator to GIA; email correspondence with S. Fyfe and G. Bourikas; edit email from Liquidator to GIA.
Dec 22, 2020	A. MacFarlane	0.10	Email to and from S. Fyfe re: update on CRA.
Dec 23, 2020	A. Dickinson	0.30	Review new draft email to the GIA; telephone call from G. Bourikas, KPMG re email edits; email correspondence with S. Fyfe.
Jan 20, 2021	A. Dickinson	0.20	Voice mail from S. Fyfe; email correspondence with N. Miklaucic and S. Fyfe re preparing new settlement offer and next steps.
Jan 20, 2021	N.A.V. Miklaucic	0.30	Review proposal and response from G. Bourikas; follow up with S. Fyfe and A. Dickinson re: options and pros/cons.
Jan 21, 2021	N.A.V. Miklaucic	0.20	Call to Arnold Bornstein setting out proposal offer revised based on mortgage document review.
Jan 22, 2021	A. Dickinson	0.20	Email correspondence with N. Miklaucic and S. Fyfe.
Jan 22, 2021	A. MacFarlane	0.20	Emails to and from G. Bourikas and S. Fyfe re: timing for termination of liquidation.
Jan 22, 2021	A. MacFarlane	0.20	Email to and from I. Antonios re: termination of liquidation proceedings.
Jan 22, 2021	N.A.V. Miklaucic	1.00	Call with A. Bornstein and long discussion re: settlement and trial dates; follow up internally with report on discussion and respond to questions.
Jan 24, 2021	A. Dickinson	0.20	Email G. Bourikas re details of Radius mortgage sample and instruct G. Bourikas re obtaining a sample of Bridgewater mortgages.
Jan 25, 2021	A. Dickinson	0.20	Email correspondence with L. Lai and G. Bourikas re more sample of mortgages.
Feb 1, 2021	A. Dickinson	0.30	Receipt and review of mortgage statistics; email correspondence with L. Lai and N. Miklaucic.
Feb 1, 2021	N.A.V. Miklaucic	0.20	Follow up with A. Dickinson on settlement offer and samples.
Feb 2, 2021	A. Dickinson	0.20	Email correspondence with G. Bourikas re status.
Feb 7, 2021	A. Dickinson	2.00	Review Bridgewater mortgage pool documents.

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March 25, 2021
Invoice # 697956989
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

Feb 11, 2021	A. Dickinson	2.00	Continue reviewing Bridgewater mortgage pool documents; email correspondence with S. Fyfe and N. Miklaucic re next steps; email instructions to E. Egberts re preparing first draft of counter-settlement.
Feb 11, 2021	E. Egberts	0.10	Review of instruction email from A. Dickinson, email re same.
Feb 11, 2021	N.A.V. Miklaucic	0.30	Review of summary from A. Dickinson and respond to question on next steps and DOJ request.
Feb 19, 2021	E. Egberts	2.20	Email communication with A. Dickinson; drafting offer to settle following discussion with DOJ.
Feb 23, 2021	A. Dickinson	1.50	Review draft settlement offer; provide mortgage examples for schedules; review N. Miklaucic's email; email correspondence with N. Miklaucic, E. Egberts and S. Fyfe.
Feb 24, 2021	A. Dickinson	0.50	Email correspondence with E. Egberts; review revisions to draft settlement offer and forward to N. Miklaucic and S. Fyfe for review.
Feb 24, 2021	E. Egberts	0.50	Emails with A. Dickinson and review of settlement offer; call re same; edit of same.
Feb 24, 2021	N.A.V. Miklaucic	1.10	Review settlement agreement and provide comments.
Feb 25, 2021	E. Egberts	1.70	Review of N. Miklaucic and S. Fyfe comment emails; edit settlement offer re same.
Feb 25, 2021	S.J. Fyfe	0.50	Review settlement offer and provide comments.
Feb 26, 2021	A. Dickinson	0.20	Email correspondence with E. Egberts re draft settlement offer.
Feb 26, 2021	S.J. Fyfe	0.60	Comments to N. Miklaucic and A. Dickinson x 4 on settlement offer.
Feb 26, 2021	N.A.V. Miklaucic	1.10	Review memo and consider and make comment and follow up with S. Fyfe review further comments and amend.

TO OUR FEES $ 12,045.00

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March 25, 2021
Invoice # 697956989
File No: 089171/000017
Page 4

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Dickinson	8.20	$ 493.29	$ 4,045.00
E. Egberts	4.50	495.00	2,227.50
S.J. Fyfe	1.10	1,075.00	1,182.50
A. MacFarlane	0.50	990.00	495.00
N.A.V. Miklaucic	4.20	975.00	4,095.00
	18.50		$ 12,045.00

Total Fees and Disbursements	12,045.00
HST on Fees and Taxable Disbursements	1,565.85
TOTAL THIS INVOICE	**$ 13,610.85**

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 0.5% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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March 25, 2021
Invoice # 697956989
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 12,045.00
Disbursements	0.00
HST on Fees and Taxable Disbursements	1,565.85
Total this Invoice	**$ 13,610.85**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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April 23, 2021

Invoice # 697969091
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to March 31, 2021 in connection with the above matter as described in the attached.

Fees	$ 4,245.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	551.92
Total this Invoice	**$ 4,797.42**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

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April 23, 2021
Invoice # 697969091
File No: 089171/000017
Page 2

KPMG Inc.
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to March 31, 2021

Mar 2, 2021	A. Dickinson	0.10	Email correspondence with G. Bourikas re settlement offer.
Mar 3, 2021	A. Dickinson	0.20	Telephone call from G. Bourikas re draft settlement offer.
Mar 11, 2021	A. Dickinson	1.10	Call with N. Miklaucic, S. Fyfe, KPMG and E&Y re settlement offer and communicating with GIA; review and revise email to GIA and forward to N. Brearton.
Mar 11, 2021	S.J. Fyfe	1.00	Preparation for and conference call.
Mar 11, 2021	N.A.V. Miklaucic	1.10	Call with team; notes on call and send summary of next steps to A. Dickinson and S. Fyfe; review language from S. Fyfe and provide comments.
Mar 30, 2021	N.A.V. Miklaucic	0.70	Review amendments to proposal; consider issues; follow up with S. Fyfe and A. Dickinson re: issue and suggestions.
Mar 31, 2021	S.J. Fyfe	0.40	Review markups from G. Bourikas and reply to N. Miklaucic x 4.
Mar 31, 2021	N.A.V. Miklaucic	0.30	Amendment from R. Taylor; follow up with S. Fyfe; discuss with S. Fyfe.

TO OUR FEES $ 4,245.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Dickinson	1.40	$ 495.00	$ 693.00
S.J. Fyfe	1.40	1,075.00	1,505.00
N.A.V. Miklaucic	2.10	975.00	2,047.50
	4.90		$ 4,245.50

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April 23, 2021
Invoice # 697969091
File No: 089171/000017
Page 3

KPMG Inc.
Re: Maple Bank GmbH

Total Fees and Disbursements	4,245.50
HST on Fees and Taxable Disbursements	551.92
TOTAL THIS INVOICE	**$ 4,797.42**

PAYABLE ON RECEIPT
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April 23, 2021
Invoice # 697969091
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 4,245.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	551.92
Total this Invoice	**$ 4,797.42**

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May 31, 2021

Invoice # 697981774
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to April 30, 2021 in connection with the above matter as described in the attached.

Fees	$ 4,296.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	558.55
Total this Invoice	**$ 4,855.05**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 0.5% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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May 31, 2021
Invoice # 697981774
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to April 30, 2021

Apr 6, 2021	B. Brooksbank	0.30	Email from E. Cobb re Equitable Bank issue, to set up call on same with Liquidator.
Apr 6, 2021	A. MacFarlane	0.10	Emails to and from G. Bourikas and N. Brearton re: call regarding request from Equitable Bank.
Apr 8, 2021	C. Mason	0.50	Reviewing email correspondence and attending conference call with KPMG re discharge of PPSA registation against Xceed Mortgage Corporation.
Apr 12, 2021	A. Dickinson	0.50	Revise settlement offer.
Apr 14, 2021	A. Dickinson	0.20	Email correspondence with S. Fyfe and G. Bourikas re settlement offer.
Apr 15, 2021	S.J. Fyfe	0.50	review updated settlement offer and provide comments to A. Dickinson.
Apr 16, 2021	A. Dickinson	0.30	Email correspondence with S. Fyfe re changes to draft settlement offer; email correspondence with R. Taylor re changes.
Apr 16, 2021	N.A.V. Miklaucic	0.40	Review documents.
Apr 18, 2021	A. Dickinson	0.30	Receipt and review of R. Taylor's revisions to settlement agreement; forward same to N. Miklaucic and S. Fyfe; email to G. Bourikas re [redacted]
Apr 19, 2021	A. Dickinson	0.10	Review comments from KPMG to settlement letter.
Apr 20, 2021	A. Dickinson	0.50	Continue reviewing and revising settlement offer letter for [redacted] and other items; email correspondence with group.
Apr 20, 2021	N.A.V. Miklaucic	0.40	Review revised letter and follow up with A. Dickinson.
Apr 21, 2021	A. Dickinson	0.30	Continue revising settlement offer; email correspondence with group.
Apr 27, 2021	N.A.V. Miklaucic	0.20	Review question from R. Taylor and respond to group.
Apr 28, 2021	A. Dickinson	0.30	Assemble settlement offer with schedules and forward final version to group; update settlement offer for DOJ address.
Apr 29, 2021	A. Dickinson	0.20	Email settlement offer and schedules to DOJ; email correspondence with DOJ re Appeal's letter; email to EY & KPMG re Appeal's letter.

Borden Ladner Gervais

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May 31, 2021
Invoice # 697981774
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

Apr 29, 2021	A. MacFarlane	0.10	Telephone attendance with N. Brearton and G. Bourikas to discuss Xceed registration on Maple Bank.
Apr 29, 2021	A. MacFarlane	0.10	Email to and from G. Bourikas re: Xceed registration.
Apr 29, 2021	A. MacFarlane	0.30	Email to E. Cobb re: Xceed registration.
Apr 29, 2021	N.A.V. Miklaucic	0.10	Discussion with A. Bornstein and BLG.
Apr 30, 2021	B. Brooksbank	0.30	Review of emails with client and Equitable re discharge of registrations.

TO OUR FEES $ 4,296.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	0.60	$ 610.00	$ 366.00
A. Dickinson	2.70	495.00	1,336.50
S.J. Fyfe	0.50	1,075.00	537.50
A. MacFarlane	0.60	990.00	594.00
C. Mason	0.50	780.00	390.00
N.A.V. Miklaucic	1.10	975.00	1,072.50
	6.00		$ 4,296.50

Total Fees and Disbursements	4,296.50
HST on Fees and Taxable Disbursements	558.55
TOTAL THIS INVOICE	**$ 4,855.05**

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Toronto, ON M5H 2S5

May 31, 2021
Invoice # 697981774
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 4,296.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	558.55
Total this Invoice	**$ 4,855.05**

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July 23, 2021

Invoice # 698001095
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to June 30, 2021 in connection with the above matter as described in the attached.

Fees	$ 1,918.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	249.41
Total this Invoice	**$ 2,167.91**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

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July 23, 2021
Invoice # 698001095
File No: 089171/000017
Page 2

KPMG Inc.
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to June 30, 2021

May 5, 2021	A. Dickinson	0.30	Email correspondence with S. Fyfe re Appeal's letter; draft response to A. Bornstein's request.
May 7, 2021	A. MacFarlane	0.20	Review and revise discharge direction and authorization.
May 7, 2021	A. MacFarlane	0.10	Emails from Goodmans and E. Cobb re: discharge authorization.
May 7, 2021	A. MacFarlane	0.10	Email to E. Cobb and D. Mascarenhas re: discharge authorization.
May 7, 2021	A. MacFarlane	0.10	Email to G. Bourikas and N. Brearton re: discharge authorization.
May 12, 2021	A. Dickinson	0.50	Email correspondence with R. Westwood re Appeal's letter/spreadsheet; email correspondence with N. Miklaucic and S. Fyfe re same; telephone call from S. Fyfe; email to A. Bornstein re Appeal's letter/spreadsheet.
May 12, 2021	N.A.V. Miklaucic	0.60	Review "Per Appeal's Letter" issue and discuss approach with A. Dickinson; review language; review spreadsheet; and provide feedback; discussion with S. Fyfe and A. Dickinson.
May 13, 2021	A. MacFarlane	0.10	Email to and from N. Brearton re: Discharge Statement.
May 13, 2021	A. MacFarlane	0.10	Email to and from D. Mascarenhas re: security interest.
Jun 23, 2021	A. Dickinson	0.10	Email from A. Bornstein re update; advise G. Bourikas and N. Brearton re same.
Jun 23, 2021	N.A.V. Miklaucic	0.20	Review update from DOJ and respond.

TO OUR FEES $ 1,918.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Dickinson	0.90	$ 495.00	$ 445.50

Borden Ladner Gervais LLP
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July 23, 2021
Invoice # 698001095
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

A. MacFarlane	0.70	990.00	693.00
N.A.V. Miklaucic	0.80	975.00	780.00
	2.40		$ 1,918.50

Total Fees and Disbursements	1,918.50
HST on Fees and Taxable Disbursements	249.41
TOTAL THIS INVOICE	**$ 2,167.91**

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July 23, 2021
Invoice # 698001095
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 1,918.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	249.41
Total this Invoice	**$ 2,167.91**

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August 31, 2021

Invoice # 698013073
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to July 31, 2021 in connection with the above matter as described in the attached.

Fees		$ 2,854.00
Disbursements		0.00
HST on Fees and Taxable Disbursements		371.02
Total this Invoice		**$ 3,225.02**
Less funds applied from trust		**$ 123.12**
TOTAL BALANCE DUE		**$ 3,101.90**
If Paid in US Dollars	**USD**	**$ 2,619.41**
Less funds applied from trust	**USD**	**$ 100.00**
TOTAL BALANCE DUE	**USD**	**$ 2,519.41**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 0.5% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

Borden Ladner Gervais

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PROFESSIONAL SERVICES RENDERED to July 31, 2021

Jul 14, 2021	A. MacFarlane	0.30	Telephone conference call with N. Brearton and G. Bourikas to discuss steps for Data Custodian Order.
Jul 14, 2021	A. MacFarlane	0.10	Email to A. Ilchenko re: status of Cost Officer's Report.
Jul 15, 2021	A. MacFarlane	0.20	Telephone attendance with A. Ilchenko re: accounts for Fee Affidavit.
Jul 15, 2021	A. MacFarlane	0.20	Review of draft Data Custodian Order.
Jul 15, 2021	A. MacFarlane	0.30	Preparation of draft email re: extension of data custodian appointment.
Jul 15, 2021	A. MacFarlane	0.30	Email to G. Bourikas and J. Earl re: accounts for fee approval.
Jul 15, 2021	A. MacFarlane	0.20	Email to G. Bourikas and N. Brearton re: draft email regarding extension of data custodian appointment.
Jul 16, 2021	A. Gasparini	0.80	Review invoices and draft Fees Report.
Jul 19, 2021	A. Gasparini	0.30	Revise Fee Report and email A. Ilchenko.
Jul 19, 2021	A. MacFarlane	0.20	Emails from A. Ilchenko and A. Gasparini re: schedules to Fees Report.
Jul 20, 2021	A. MacFarlane	0.20	Email to and from G. Bourikas re: Data Custodian Order.
Jul 26, 2021	A. Dickinson	0.10	Email correspondence with G. Bourikas re contacting DOJ for a status update; email correspondence with N. Miklaucic re same.
Jul 26, 2021	N.A.V. Miklaucic	0.20	Update on status and discuss with A. Dickinson and S. Fyfe.
Jul 30, 2021	A. Dickinson	0.30	Receipt and review of Order from Tax Court re hearing; email correspondence with N. Miklaucic and S. Fyfe re: same; email Order to group.
Jul 30, 2021	N.A.V. Miklaucic	0.20	Discussion with Stephen Fyfe and Andrea Dickinson re: tax court trial dates notification from court.

TO OUR FEES $ 2,854.00

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August 31, 2021
Invoice # 698013073
File No: 089171/000017
Page 3

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Dickinson	0.40	$ 495.00	$ 198.00
A. Gasparini	1.10	260.00	286.00
A. MacFarlane	2.00	990.00	1,980.00
N.A.V. Miklaucic	0.40	975.00	390.00
	3.90		$ 2,854.00

Total Fees and Disbursements		2,854.00
HST on Fees and Taxable Disbursements		371.02
TOTAL THIS INVOICE		**$ 3,225.02**
If Paid in US Dollars	**USD**	**$ 2,619.41**

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KPMG Inc.
Suite 4600, 333 Bay Street
Bay Adelaide Centre
Toronto, ON M5H 2S5

August 31, 2021
Invoice # 698013073
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees		$ 2,854.00
Disbursements		0.00
HST on Fees and Taxable Disbursements		371.02
Total this Invoice		**$ 3,225.02**
Less funds applied from trust		**$ 123.12**
TOTAL BALANCE DUE		**$ 3,101.90**
If Paid in US Dollars	**USD**	**$ 2,619.41**
Less funds applied from trust	**USD**	**$ 100.00**
TOTAL BALANCE DUE	**USD**	**$ 2,519.41**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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KPMG Inc.
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September 20, 2021

Invoice # 698019594
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to August 31, 2021 in connection with the above matter as described in the attached.

Fees	$ 19,049.00
Disbursements	582.91
HST on Fees and Taxable Disbursements	2,510.55
Total this Invoice	**$ 22,142.46**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
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PROFESSIONAL SERVICES RENDERED to August 31, 2021

Aug 3, 2021	A. MacFarlane	0.20	Emails to and from P. Hamilton and G. Bourikas re: extension of data custodian mandate.
Aug 4, 2021	A. MacFarlane	0.20	Telephone conference call with P. Hamilton and G. Bourikas to discuss extension of data custodian mandate.
Aug 6, 2021	A. MacFarlane	0.20	Emails from M. Konyukhova; email to G. Bourikas re: Motion re: extension of data custodian mandate.
Aug 9, 2021	A. Dickinson	0.10	Receipt and review of email from DOJ; email to L. Lai re mortgages.
Aug 9, 2021	A. MacFarlane	0.30	Email to and from M. Konyukhova with respect to extension of mandate of Data Custodian.
Aug 9, 2021	N.A.V. Miklaucic	0.40	Review response from A. Bornstein; consider next steps and make suggestions.
Aug 9, 2021	N.A.V. Miklaucic	0.20	Follow up with R. Westwood to provide explanation for required information; follow up with A. Dickinson.
Aug 10, 2021	A. Dickinson	0.20	Email correspondence with R. Westwood and G. Bourikas re due diligence for filing 2009 tax return; email to L. Lai re same.
Aug 11, 2021	B. Brooksbank	0.30	Emails with Court, client and A. MacFarlane re need for motion on transferring data to KPMG.
Aug 11, 2021	A. MacFarlane	0.20	Telephone attendance with N. Brearton to discuss motion to extend data custodian appointment and fee approval.
Aug 11, 2021	A. MacFarlane	0.20	Telephone attendance with M. Konyukhova re: motion to extend data custodian.
Aug 11, 2021	A. MacFarlane	0.20	Emails to J. Earl and B. Brooksbank re: motion to extend data custodianship.
Aug 11, 2021	A. MacFarlane	0.20	Email to and from B. Brooksbank re: contents of motion and Order.
Aug 12, 2021	B. Brooksbank	0.50	Call with A. MacFarlane on relief for data motion, note on same for next steps.
Aug 12, 2021	A. Dickinson	0.20	Email correspondence with L. Lai re late filing penalty for 2009.

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Aug 12, 2021	A. MacFarlane	0.30	Telephone attendance with B. Brooksbank to discuss motion and Order with respect to extension of appointment of the data custodian and the taxation of liquidator and BLG's fees and disbursements.
Aug 13, 2021	B. Brooksbank	0.30	Emails with client and court re scheduling date for motion, notice to data issue stakeholders.
Aug 16, 2021	B. Brooksbank	0.20	Emails with clerk and A. MacFarlane re service list, email to data stakeholders re pending motion.
Aug 16, 2021	A. Gasparini	0.20	Locate service list and email A. MacFarlane.
Aug 16, 2021	A. MacFarlane	0.10	Email to A. Gasparini re: service list.
Aug 16, 2021	A. MacFarlane	0.30	Email to McCarthys and Blakes re: extension of appointment of data custodian.
Aug 19, 2021	B. Brooksbank	3.00	Review of draft Liquidator report and revisions to same; drafting of supporting notice of motion and order for extension of data custodian role, ICC appointment.
Aug 19, 2021	A. MacFarlane	1.00	Review of Fifteenth Report.
Aug 19, 2021	A. MacFarlane	1.70	Review and revise Fifteenth Report.
Aug 19, 2021	A. MacFarlane	0.20	Email to S. Dedic, N. Brearton and B. Brooksbank re: revisions to Fifteenth Report.
Aug 20, 2021	B. Brooksbank	1.10	Attendance on call with client re finalizing of report; revisions to finalize notice of motion and order; emails with client, A. MacFarlane and clerk on record and service of same.
Aug 20, 2021	A. Gasparini	1.60	Review service list; compile motion record and bookmark; draft letter to service list; review fax cover pages; serve motion record upon service list; draft affidavit of service; attend to administrative tasks.
Aug 20, 2021	A. Gasparini	0.20	Swear affidavit of service with T. McNaughton.
Aug 20, 2021	A. MacFarlane	0.20	Telephone attendance with A. Gasparini re: service list and posting materials on Case Lines.
Aug 20, 2021	A. MacFarlane	0.20	Review of KPMG's changes to Fifteenth Report.
Aug 20, 2021	A. MacFarlane	0.30	Review of draft Order and Notice of Motion.
Aug 20, 2021	A. MacFarlane	0.30	Review and revise draft Order.
Aug 20, 2021	A. MacFarlane	0.20	Telephone conference call with N. Brearton, S. Dedic and B. Brooksbank to discuss Report and revisions thereto.

Borden Ladner Gervais

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Aug 20, 2021	A. MacFarlane	0.20	Further revisions to draft Order.
Aug 20, 2021	A. MacFarlane	0.10	Review of service list.
Aug 20, 2021	A. MacFarlane	0.10	Email to and from S. Dedic re: Notice of Motion and Order.
Aug 20, 2021	A. MacFarlane	0.10	Email to and from S. Dedic re: revisions to Report.
Aug 20, 2021	A. MacFarlane	0.30	Review of final version of Fifteenth Report.
Aug 20, 2021	A. MacFarlane	0.20	Further revisions to Notice of Motion.
Aug 20, 2021	A. MacFarlane	0.20	Further revisions to draft Order.
Aug 20, 2021	A. MacFarlane	0.20	Telephone attendance with A. Gasparini to discuss compilation of Motion Record and revisions.
Aug 20, 2021	A. MacFarlane	0.10	Email to and from S. Dedic re: Fifteenth Report.
Aug 20, 2021	T. McNaughton	0.10	Commissioning affidavit of A. Gasparini.
Aug 23, 2021	B. Brooksbank	0.30	Emails with team re revisions to reflect recent decision.
Aug 23, 2021	J.L. Francis	0.40	Submitted a Motion Record to the court to be e-filed.
Aug 23, 2021	A. Gasparini	0.50	Revise order, blackline and email A. MacFarlane; upload documents to caselines; email round clerks to efile court materials.
Aug 23, 2021	A. MacFarlane	0.20	Email to and from A. Gasparini re: amendments to Order.
Aug 23, 2021	A. MacFarlane	0.20	Emails to and from R. Jaipargas re: amendments to Order.
Aug 25, 2021	B. Brooksbank	0.20	Emails re attendances on motion and potential opposition.
Aug 25, 2021	A. Gasparini	0.30	Send revised order to A. Mazzotta; draft counsel slip; email A. MacFarlane re attendees.
Aug 25, 2021	A. MacFarlane	0.30	Email to and from A. Gasparini re: revisions to draft Order.
Aug 25, 2021	A. MacFarlane	0.20	Telephone attendance with A. Gasparini to discuss revisions to Order.
Aug 25, 2021	A. MacFarlane	0.20	Emails to and from A. Gasparini re: service issues and amendments to Order.
Aug 25, 2021	A. MacFarlane	0.40	Preparation for Motion.
Aug 25, 2021	A. MacFarlane	0.40	Review of Monitor's Fifteenth Report and draft Order.
Aug 26, 2021	B. Brooksbank	0.20	Email from clerk and review of entered order and endorsement.

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Aug 26, 2021	A. Gasparini	0.80	Revise order and conduct blacklines and sent to A. MacFarlane; upload order to caselines; attend hearing and revise counsel slip; send revised order and counsel slip to Chief Justice Morawetz.
Aug 26, 2021	A. Gasparini	0.30	Send Order to the court for issuance and send order and endorsement of Chief Justice Morawetz to the service list.
Aug 26, 2021	A. MacFarlane	0.40	Preparation for court attendance.
Aug 26, 2021	A. MacFarlane	0.40	Review of Fifteenth Report and Appendices.
Aug 26, 2021	A. MacFarlane	0.30	Telephone attendance with A. Gasparini with respect to Zoom hearing.
Aug 26, 2021	A. MacFarlane	0.20	Attendance with N. Brearton to discuss hearing and process.
Aug 26, 2021	A. MacFarlane	0.20	Email to and from D. Szirmit.
Aug 26, 2021	A. MacFarlane	0.40	Attendance on Zoom hearing before Chief Justice Morawetz.
Aug 27, 2021	A. MacFarlane	0.10	Email to J. Russo re: independent cost counsel and order directing costs assessment to registrar.
Aug 30, 2021	A. Dickinson	0.50	Review mortgages provided by Linda; highlight relevant sections and send summary to N. Miklaucic and S. Fyfe; draft email to A. Bornstein; email draft email to group for comments.
Aug 30, 2021	N.A.V. Miklaucic	0.40	Review mortgages and info from A. Dickinson and provide comments; further discussions and review.
Aug 31, 2021	A. Dickinson	0.10	Email from N. Brearton with go ahead to respond to A. Bornstein's email; email to A. Bornstein with supporting documentation for settlement offer.
Aug 31, 2021	A. MacFarlane	0.10	Email to G. Bourikas re: service list and court documents.
Aug 31, 2021	A. MacFarlane	0.10	Emails from G. Bourikas re: issues and documents.

TO OUR FEES $ 19,049.00

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September 20, 2021
Invoice # 698019594
File No: 089171/000017
Page 6

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Brooksbank	6.10	$ 635.00	$ 3,873.50
A. Dickinson	1.10	495.00	544.50
J.L. Francis	0.40	285.00	114.00
A. Gasparini	3.90	270.00	1,053.00
A. MacFarlane	12.10	1,025.00	12,402.50
T. McNaughton	0.10	515.00	51.50
N.A.V. Miklaucic	1.00	1,010.00	1,010.00
	24.70		$ 19,049.00

DISBURSEMENTS:

Non-Taxable			
Notice of Motion		$320.00	
Total Non-Taxable Disbursements		320.00	
Taxable	G=GST; Q=QST; H=HST; P=PST		
Copies		189.90	H
Courier		73.01	H
Total Taxable Disbursements		262.91	
Total Disbursements			582.91
Total Fees and Disbursements			19,631.91
HST on Fees and Taxable Disbursements			2,510.55

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0001

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September 20, 2021
Invoice # 698019594
File No: 089171/000017
Page 7

KPMG Inc.
Re: Maple Bank GmbH

TOTAL THIS INVOICE	**$ 22,142.46**

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Toronto, ON M5H 2S5

September 20, 2021
Invoice # 698019594
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 19,049.00
Disbursements	582.91
HST on Fees and Taxable Disbursements	2,510.55
Total this Invoice	**$ 22,142.46**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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October 29, 2021

Invoice # 698034534
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to September 30, 2021 in connection with the above matter as described in the attached.

Fees	$ 2,462.00
Disbursements	15.60
HST on Fees and Taxable Disbursements	322.09
Total this Invoice	**$ 2,799.69**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0001

Borden Ladner Gervais

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October 29, 2021
Invoice # 698034534
File No: 089171/000017
Page 2

KPMG Inc.
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to September 30, 2021

Aug 30, 2021	N.A.V. Miklaucic	0.40	Review attachments and information from A. Dickinson and provide recommendation.
Sep 8, 2021	A. Dickinson	0.30	Receipt and review Email correspondence.
Sep 8, 2021	N.A.V. Miklaucic	0.50	Review settlement response from DOJ and respond; follow up with A. Dickinson and S. Fyfe; review original proposal and respond; review message to group and update.
Sep 9, 2021	A. Dickinson	0.30	Call with R. Westwood to discuss email from A. Bornstein; email to S. Fyfe re 2013 transaction fees; email to R. Westwood re same.
Sep 10, 2021	A. Dickinson	0.20	Email from and to G. Bourikas re DOJ settlement.
Sep 20, 2021	A. Gasparini	0.20	Revise service list.
Sep 22, 2021	A. Dickinson	0.10	Email to G. Bourikas and R. West wood re status of calculations.
Sep 23, 2021	A. Dickinson	0.20	Receipt and review of [redacted] email questions to R. Westwood.
Sep 24, 2021	A. Dickinson	0.50	Email correspondence with R. Westwood re spreadsheet; forward to N. Miklaucic and S. Fyfe; forward to DOJ with comments; email from/to N. Brearton re interest and penalty relief status.
Sep 24, 2021	N.A.V. Miklaucic	0.40	Review spreadsheet; consider A. Dickinson's explanation and follow up re: next steps; review response from DOJ.
Sep 27, 2021	N.A.V. Miklaucic	0.30	Review information from MNP; consider amendments to settlement offer; follow up on issue re: settlement based on other experiences.

TO OUR FEES $ 2,462.00

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October 29, 2021
Invoice # 698034534
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Dickinson	1.60	$ 495.00	$ 792.00
A. Gasparini	0.20	270.00	54.00
N.A.V. Miklaucic	1.60	1,010.00	1,616.00
	3.40		$ 2,462.00

DISBURSEMENTS:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Binding Charges		$15.60 H	
Total Taxable Disbursements		15.60	
Total Disbursements			15.60
Total Fees and Disbursements			2,477.60
HST on Fees and Taxable Disbursements			322.09
TOTAL THIS INVOICE			**$ 2,799.69**

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October 29, 2021
Invoice # 698034534
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 2,462.00
Disbursements	15.60
HST on Fees and Taxable Disbursements	322.09
Total this Invoice	**$ 2,799.69**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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November 29, 2021

Invoice # 698044879
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to October 31, 2021 in connection with the above matter as described in the attached.

Fees	$ 2,713.00
Disbursements	0.00
HST on Fees and Taxable Disbursements	352.69
Total this Invoice	**$ 3,065.69**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
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PROFESSIONAL SERVICES RENDERED to October 31, 2021

Sep 23, 2021	N.A.V. Miklaucic	0.20	Follow up with A. Dickinson; respond to Arnold Bornstein.
Oct 5, 2021	A. Dickinson	0.20	Email correspondence with G. Bourikas and A. Bernstein re status.
Oct 5, 2021	N.A.V. Miklaucic	0.10	Follow up with A. Dickinson.
Oct 12, 2021	A. Dickinson	0.20	Review email from DOJ and N. Miklaucic; draft email to G. Bourikas for direction from GIA.
Oct 12, 2021	N.A.V. Miklaucic	0.50	Request from A. Bornstein re: next steps in the case; Adjournment request; discussion internally re: instructions; respond to A. Bornstein with proposal.
Oct 13, 2021	A. Dickinson	0.20	Receipt and review joint application for adjournment; email draft to G. Bourikas to forward to GIA; add N. Miklaucic's signature.
Oct 13, 2021	N.A.V. Miklaucic	0.30	Review letter from A. Bornstein; respond to A. Bernstein and follow up with team with next steps.
Oct 21, 2021	A. Dickinson	0.10	Email correspondence with A. Bornstein, KPMG and EY re setting up meeting for reviewing calculations.
Oct 21, 2021	N.A.V. Miklaucic	0.10	Discussion with A. Dickinson and A. Bornstein re: next steps.
Oct 22, 2021	N.A.V. Miklaucic	0.30	Call with the court and update the team on the confirmation that the adjournment was granted.
Oct 25, 2021	A. Dickinson	0.10	Email correspondence with K. Genge re adding colleagues to meeting.
Oct 26, 2021	A. Dickinson	0.60	Meeting with KPMG, EY, DOJ, CRA and N. Miklaucic to [redacted] and other matters; email correspondence with N. Miklaucic and S. Fyfe re [redacted]; email to KPMG and EY re same.
Oct 26, 2021	N.A.V. Miklaucic	0.50	Call with CRA and client team to walk through the calculations and interest relief; follow up with A. Dickinson and provide instructions to start to address interest relief issue.

TO OUR FEES $ 2,713.00

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GST/HST REGISTRATION # R869096974RT0001

Borden Ladner Gervais LLP
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November 29, 2021
Invoice # 698044879
File No: 089171/000017
Page 3

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Dickinson	1.40	$ 495.00	$ 693.00
N.A.V. Miklaucic	2.00	1,010.00	2,020.00
	3.40		$ 2,713.00

Total Fees and Disbursements	2,713.00
HST on Fees and Taxable Disbursements	352.69
TOTAL THIS INVOICE	**$ 3,065.69**

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Toronto, ON M5H 2S5

November 29, 2021
Invoice # 698044879
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 2,713.00
Disbursements	0.00
HST on Fees and Taxable Disbursements	352.69
Total this Invoice	**$ 3,065.69**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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December 31, 2021

Invoice # 698068908
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to December 31, 2021 in connection with the above matter as described in the attached.

Fees	$ 8,568.00
Disbursements	0.00
HST on Fees and Taxable Disbursements	1,113.84
Total this Invoice	**$ 9,681.84**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

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GST/HST REGISTRATION # R869096974RT0001

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PROFESSIONAL SERVICES RENDERED to December 31, 2021

Nov 2, 2021	A. Dickinson	0.30	Discussion with S. Fyfe re CRA delay; email correspondence with N. Miklaucic re same.
Nov 2, 2021	N.A.V. Miklaucic	0.30	Consider delay issues and [redacted] and review response from A. Dickinson and S. Fyfe and follow up with instructions for approach.
Nov 4, 2021	A. Dickinson	0.20	Meeting with B. Davis re project of reviewing file and determining response times to DOJ/CRA correspondence.
Nov 15, 2021	A. Dickinson	0.10	Email from/to A. Bornstein and DOJ re excel spreadsheet; forward to KPMG/EY.
Nov 15, 2021	N.A.V. Miklaucic	0.30	Review settlement information from DOJ and follow up with instructions to A. Dickinson.
Nov 16, 2021	B. Davis	2.10	Reviewed record of documents re: [redacted].
Nov 16, 2021	A. Dickinson	0.10	Email from R. Westwood at EY re CRA's settlement analysis.
Nov 25, 2021	N.A.V. Miklaucic	0.30	Review response from R. Westwood and respond re: acceptance of spreadsheet and interest relief request and instructions to A. Dickinson.
Nov 26, 2021	N.A.V. Miklaucic	0.30	Discussion with DOJ and A. Bornstein.
Nov 30, 2021	N.A.V. Miklaucic	0.30	Receive confirmation of GIA consent and follow up with DOJ.
Dec 6, 2021	N.A.V. Miklaucic	0.40	Draft settlement document and comments from DOJ; follow up with A. Dickinson and S. Fyfe.
Dec 7, 2021	A. Dickinson	0.50	Receipt and review of draft minutes of settlement and consent to judgment; revise documents for typos; forward documents to EY and KPMG for review; review emails from N. Miklaucic and S. Fyfe.
Dec 10, 2021	N.A.V. Miklaucic	1.00	Review and consider settlement documents; review input from team and consider; follow up re: setting up a call.

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Dec 13, 2021	A. Dickinson	0.40	Email correspondence with N. Miklaucic and S. Fyfe; meeting with A. MacFarlane and N. Miklaucic to discuss settlement; email answers to G. Bourikas's questions.
Dec 13, 2021	A. MacFarlane	0.20	Email to G. Bourikas re: CRA settlement.
Dec 13, 2021	A. MacFarlane	0.30	Telephone conference call with A. Dickinson re: settlement with CRA and requirements for court approval.
Dec 13, 2021	N.A.V. Miklaucic	0.60	Prepare for and attend on call.
Dec 15, 2021	A. Dickinson	0.50	Call from G. Bourikas re CRA proof of claim; confirm with A. MacFarlane re conversation with KPMG; email to G. Bourikas and N. Brearton re same; voicemail from/to N. Brearton re CRA proof of claim; draft email to DOJ; revise draft minutes of settlement for comment from R. Westwood; respond to R. Westwood's questions.
Dec 15, 2021	A. MacFarlane	0.10	Telephone attendance with A. Dickinson re: Proof of Claim and CRA.
Dec 15, 2021	A. MacFarlane	0.60	Telephone attendance with N. Brearton and G. Bourikas re: settlement with CRA and other issues.
Dec 15, 2021	A. MacFarlane	0.10	Follow-up call with N. Brearton re: Proof of Claim by CRA.
Dec 15, 2021	A. MacFarlane	0.10	Follow-up call with A. Dickinson re: withdrawal of Proof of Claim by CRA.
Dec 16, 2021	A. Dickinson	0.20	Call and email correspondence with N. Brearton re interest calculation.
Dec 17, 2021	A. Dickinson	0.50	Email correspondence with G. Bourikas; email correspondence with A. Bornstein re status of settlement minutes; review and sign joint letter to Tax Court re status; email update to T. Zhang re drafting interest and penalty relief.
Dec 17, 2021	N.A.V. Miklaucic	0.30	Review response from G. Bourikas and follow up with A. Dickinson.
Dec 20, 2021	A. Dickinson	0.20	Email from R. Westwood re changes; revise minutes of settlement per R. Westwood's suggestion.
Dec 20, 2021	N.A.V. Miklaucic	0.20	Confirmation from EY on sign off and follow up with instructions to A. Dickinson.

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Dec 21, 2021	A. Dickinson	0.50	Email correspondence with R. Westwood; email draft minutes of settlement to A. Bornstein for review; email correspondence with G. Bourikas re: split of interest and support; email to A. MacFarlane and S. Fyfe re same.
Dec 23, 2021	A. Dickinson	0.10	Receipt of email and revised minutes of settlement from Department of Justice; email correspondence with N. Miklaucic, S. Fyfe and A. MacFarlane.
Dec 23, 2021	N.A.V. Miklaucic	0.30	Review revised Minutes of Settlement; consider response from A. Bornstein; follow up with A. Dickinson and S. Fyfe with thoughts and next steps.
Dec 24, 2021	A. Dickinson	0.30	Review latest draft of minutes of settlement; email draft to group for review; respond to A. Bornstein's email about the interest.
Dec 24, 2021	N.A.V. Miklaucic	0.30	Discussions with A. Dickinson and team and follow up with A. Bornstein.

TO OUR FEES $ 8,568.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
B. Davis	2.10	$ 265.00	$ 556.50
A. Dickinson	3.90	495.00	1,930.50
A. MacFarlane	1.40	1,025.00	1,435.00
N.A.V. Miklaucic	4.60	1,010.00	4,646.00
	12.00		$ 8,568.00

Total Fees and Disbursements 8,568.00

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HST on Fees and Taxable Disbursements	1,113.84
TOTAL THIS INVOICE	**$ 9,681.84**

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KPMG Inc.
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Toronto, ON M5H 2S5

December 31, 2021
Invoice # 698068908
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 8,568.00
Disbursements	0.00
HST on Fees and Taxable Disbursements	1,113.84
Total this Invoice	**$ 9,681.84**

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February 23, 2022

Invoice # 698082348
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to January 31, 2022 in connection with the above matter as described in the attached.

Fees	$ 3,396.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	441.55
Total this Invoice	**$ 3,838.05**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to January 31, 2022

Jan 4, 2022	A. Dickinson	0.10	Email from and to A. Bornstein re [redacted]; email from and to G. Bourikas re approval of revised minutes of settlement.
Jan 4, 2022	A. Dickinson	0.10	Email from and to T. Zhang re interest relief request.
Jan 7, 2022	A. Dickinson	0.10	Email from and to T. Zhang re relief request for late filing penalty.
Jan 7, 2022	A. MacFarlane	0.20	Email to and from G. Bourikas re: settlement offer with CRA.
Jan 7, 2022	A. MacFarlane	0.30	Review of prior emails and correspondence with CRA re: settlement and claims.
Jan 7, 2022	T. Zhang	2.00	Review of file; draft application to request relief of interest and late-filing penalties and send same to A. Dickinson for review.
Jan 11, 2022	A. Dickinson	0.30	Call from G. Bourikas to discuss interest relief request.
Jan 11, 2022	A. Dickinson	0.30	Review interest relief application; email correspondence with T. Zhang re RC4288 Form; forward interest relief package to KPMG and EY for review; review emails to S. Fyfe; email correspondence with A. MacFarlane re interest stop agreement with the DOJ.
Jan 11, 2022	A. MacFarlane	0.20	Email to and from A. Winters re: settlement of CRA interest differential claim.
Jan 11, 2022	A. MacFarlane	0.20	Email to and from A. Dickinson re: CRA settlement.
Jan 11, 2022	N.A.V. Miklaucic	0.20	Emails from S. Fyfe; emails with team re: additional information on acceptance of the 50/50 split by DOJ.
Jan 21, 2022	N.A.V. Miklaucic	0.20	Follow up with A. Dickinson re outstanding information on interest issue.
Jan 24, 2022	A. Dickinson	0.10	Email correspondence with A. MacFarlane re split interest differential.
Jan 24, 2022	A. MacFarlane	0.10	Email to and from A. Dickinson re: CRA settlement and HST issues.
Jan 24, 2022	A. MacFarlane	0.20	Email to and from D. Winters and N. Hamam re: HST issues.

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Jan 26, 2022	A. Dickinson	0.30	Finalize fairness package and email package to A. Bornstein, DOJ and update A. Bornstein as to split interest differential and follow up on concern of processing the adjustments.
Jan 26, 2022	N.A.V. Miklaucic	0.20	Review request for relief and follow up with A. Dickinson.
Jan 27, 2022	N.A.V. Miklaucic	0.20	Set out settlement options for L. Goldbach to prepare for call.

TO OUR FEES $ 3,396.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Dickinson	1.30	$ 545.00	$ 708.50
A. MacFarlane	1.20	1,075.00	1,290.00
N.A.V. Miklaucic	0.80	1,060.00	848.00
T. Zhang	2.00	275.00	550.00
	5.30		$ 3,396.50

Total Fees and Disbursements	3,396.50
HST on Fees and Taxable Disbursements	441.55
TOTAL THIS INVOICE	**$ 3,838.05**

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February 23, 2022
Invoice # 698082348
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 3,396.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	441.55
Total this Invoice	**$ 3,838.05**

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March 25, 2022

Invoice # 698092521
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to February 28, 2022 in connection with the above matter as described in the attached.

Fees	$ 12,543.00
Disbursements	0.00
HST on Fees and Taxable Disbursements	1,630.59
Total this Invoice	**$ 14,173.59**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to February 28, 2022

Feb 1, 2022	A. MacFarlane	0.70	Telephone conference call with G. Bourikas and N. Brearton to discuss CRA settlement issues and GIA's request for documents.
Feb 2, 2022	N.A.V. Miklaucic	0.50	Meeting with MNP and clients and review summary of proposed adjustments from Jacob.
Feb 8, 2022	A. Dickinson	0.50	Review email from A. Bernstein re paragraph for interest; email correspondence with N. Miklaucic re same; call with A. MacFarlane to discuss interest calculation; revise paragraph; email revised wording to KPMG for review.
Feb 8, 2022	A. MacFarlane	0.20	Email to and from A. Dickinson re interest deferential settlement.
Feb 8, 2022	N.A.V. Miklaucic	0.60	Review response and proposed language from A. Bornstein; consider timing issues and review of language on point; follow up with instructions to A. Dickinson and consider input; discussion with A. MacFarlane and A. Dickinson.
Feb 10, 2022	A. Dickinson	0.10	Email to G. Bourikas and N. Brearton re setting up a meeting to discuss interest paragraph for settlement.
Feb 11, 2022	A. Dickinson	0.30	Email from G. Bourikas confirming no issues with interest paragraph; update minutes of settlement and consent to judgment; email new draft to A. Bornstein.
Feb 13, 2022	A. MacFarlane	0.20	Email to A. Dickinson re: interest differential settlement.
Feb 13, 2022	A. MacFarlane	0.20	Email to G. Bourikas regarding [redacted]
Feb 14, 2022	A. Dickinson	1.50	Email correspondence with N. Miklaucic re comment from A. Bornstein; revise minutes of settlement to remove interest paragraph from the consent; email new draft to A. Bornstein; calls with A. MacFarlane and G. Bourikas to discuss drafting agreement for interest in the insolvency matter; begin to draft settlement document.
Feb 14, 2022	A. MacFarlane	0.10	Telephone attendance with A. Dickinson to discuss agreement with DOJ regarding interest deferential settlement.

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Feb 14, 2022	N.A.V. Miklaucic	0.20	Review response from A. Bornstein and discuss with A. Dickinson and provide instructions.
Feb 16, 2022	E. Gratton	0.40	Review email exchanges transmitted by A. MacFarlane (re: commingled data).
Feb 16, 2022	A. MacFarlane	0.20	Email to and from G. Bourikas re: data issues.
Feb 16, 2022	A. MacFarlane	0.20	Email to and from E. Gratton re: data issues.
Feb 18, 2022	A. Dickinson	0.20	Receipt and sign minutes of settlement.
Feb 18, 2022	E. Gratton	1.40	Review memorandum [redacted] Transfer Order (January 2018), Data Custodian Order (July 2020) and Order (August 2021) to prepare for call dealing with commingled data.
Feb 18, 2022	E. Gratton	0.50	Telephone conversation with A. MacFarlane, N. Brearton, G. Bourikas and D. Michaluk (re: strategy and issues with commingled data).
Feb 18, 2022	A. MacFarlane	0.20	Email to and from E. Gratton re: data issues.
Feb 18, 2022	A. MacFarlane	0.30	Email to D. Michaluk re: prior orders and reports in respect of data commingling issues.
Feb 18, 2022	A. MacFarlane	0.70	Review of liquidators Fifth Report; review of Data Custodian Order, Extension Order and Data Transfer Order.
Feb 18, 2022	A. MacFarlane	0.60	Telephone conference call with G. Bourikas and N. Brearton, D. Michaluk, E. Gratton to discuss data transfer issues.
Feb 18, 2022	D. Michaluk	0.40	Review documentation in preparation for call with A. MacFarlane and KPMG regarding GIA request for production of commingled data.
Feb 18, 2022	D. Michaluk	0.70	Call with A. MacFarlane, E. Gratton, N. Brearton and G. Bourikas regarding GIA request for production of commingled data.
Feb 18, 2022	N.A.V. Miklaucic	0.30	Review settlement agreement; discussion with A. Dickinson.
Feb 20, 2022	D. Michaluk	0.70	Re-review and consider correspondence, order and E. Gratton memo in preparation for meeting with A. MacFarlane regarding transfer of co-mingled records to GIA.

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Feb 22, 2022	A. MacFarlane	0.20	Email to N. Brearton and G. Bourikas re: co-mingled data issues and request by GIA.
Feb 22, 2022	A. MacFarlane	0.20	Telephone attendance with D. Michaluk to discuss data request from GA.
Feb 22, 2022	D. Michaluk	0.20	Call with A. MacFarlane regarding GIA request for commingled records.
Feb 22, 2022	N.A.V. Miklaucic	0.20	Follow up from DOJ; follow up with A. Dickinson re: same.
Feb 23, 2022	D. Michaluk	0.50	Review sample document set responsive to GIA request and draft input on same to A. MacFarlane.
Feb 25, 2022	A. Dickinson	1.00	Continue to revise settlement agreement for interest stop issue; email draft to G. Bourikas for review; receipt of counter signed minutes of settlement and consent to judgment from Department of Justice and court filing confirmation; forward documents to group.
Feb 25, 2022	N.A.V. Miklaucic	0.30	Settlement with A. Dickinson and DOJ.
Feb 28, 2022	A. Dickinson	0.20	Email correspondence with G. Bourikas re settlement agreement for interest stop issue; email to Kelly Smith Wayland at the DOJ to confirm format of document.

TO OUR FEES $ 12,543.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Dickinson	3.80	$ 545.00	$ 2,071.00
E. Gratton	2.30	895.00	2,058.50
A. MacFarlane	4.00	1,075.00	4,300.00
D. Michaluk	2.50	755.00	1,887.50
N.A.V. Miklaucic	2.10	1,060.00	2,226.00
	14.70		$ 12,543.00

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March 25, 2022
Invoice # 698092521
File No: 089171/000017
Page 5

KPMG Inc.
Re: Maple Bank GmbH

Total Fees and Disbursements	12,543.00
HST on Fees and Taxable Disbursements	1,630.59
TOTAL THIS INVOICE	**$ 14,173.59**

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March 25, 2022
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AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 12,543.00
Disbursements	0.00
HST on Fees and Taxable Disbursements	1,630.59
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April 27, 2022

Invoice # 698105063
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to March 31, 2022 in connection with the above matter as described in the attached.

Fees	$ 8,415.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	1,094.02
Total this Invoice	**$ 9,509.52**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

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Borden Ladner Gervais

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PROFESSIONAL SERVICES RENDERED to March 31, 2022

Mar 1, 2022	A. Dickinson	0.20	Email from Department of Justice re format of document; email draft to A. MacFarlane for review.
Mar 1, 2022	N.A.V. Miklaucic	0.20	Review draft settlement and correspondence with A. Dickinson.
Mar 4, 2022	A. Dickinson	0.20	Email correspondence with A. MacFarlane re status of settlement agreement for interest stop differential; review email from N. Miklaucic; review A. MacFarlane changes to the settlement agreement.
Mar 4, 2022	A. MacFarlane	1.20	Review and revise draft Settlement Agreement.
Mar 4, 2022	A. MacFarlane	0.20	Email to and from D. Michaluk re: privacy issues.
Mar 4, 2022	A. MacFarlane	0.20	Email to G. Bourikas re: privacy issues.
Mar 4, 2022	A. MacFarlane	0.10	Email to A. Dickinson re: revised Settlement Agreement.
Mar 4, 2022	N.A.V. Miklaucic	0.50	Review amendments from A. MacFarlane; consider issues; follow up with A. Dickinson with comments.
Mar 9, 2022	A. Dickinson	0.10	Email to G. Bourikas to confirm interest still accruing on CRA debt.
Mar 15, 2022	A. Dickinson	0.20	Receipt of certified copy of judgments from the Tax Court; check status with Tax Court; email judgments to group and provide update on interest settlement agreement.
Mar 15, 2022	A. Dickinson	0.50	Review N. Miklaucic's comments; revise settlement agreement and send new draft to A. MacFarlane for review.
Mar 15, 2022	N.A.V. Miklaucic	0.20	Discussion with A. Dickinson and review of certified judgment; review calculation by A. Dickinson and discussion with A. MacFarlane.
Mar 16, 2022	A. MacFarlane	0.20	Review of Settlement Agreement.
Mar 16, 2022	A. MacFarlane	0.20	Email from N. Miklaucic re: amendments to settlement.
Mar 16, 2022	A. MacFarlane	0.70	Email to and from A. Dickinson re: interstops rule.
Mar 16, 2022	N.A.V. Miklaucic	0.70	Review explanation from A. MacFarlane; consider language in draft from DOJ; consider issue and respond with example and explanation.

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Mar 17, 2022	A. Dickinson	0.40	Meeting with N. Miklaucic and A. MacFarlane to discuss interest settlement agreement; revise draft and email draft to KPMG for review.
Mar 17, 2022	A. MacFarlane	0.20	Email from N. Miklaucic re: settlement with CRA.
Mar 17, 2022	A. MacFarlane	0.20	Telephone conference call with N. Miklaucic and A. Dickinson re: settlement with CRA.
Mar 17, 2022	N.A.V. Miklaucic	0.40	Call with A. Dickinson and A. MacFarlane to discuss language; follow up re: same.
Mar 18, 2022	A. Dickinson	0.10	Email correspondence re setting up meeting.
Mar 18, 2022	A. MacFarlane	0.10	Emails from N. Brearton re: CRA settlement.
Mar 18, 2022	N.A.V. Miklaucic	0.20	Discussion re: source deduction collections.
Mar 21, 2022	A. Dickinson	0.30	Meeting with N. Brearton, N. Miklaucic and A. MacFarlane to discuss interest settlement agreement, revise agreement and email to Department of Justice for review.
Mar 21, 2022	A. MacFarlane	0.30	Telephone conference call with N. Brearton, N. Miklaucic and A. Dickinson re: settlement agreement with CRA.
Mar 21, 2022	A. MacFarlane	0.10	Follow-up telephone attendance with N. Brearton re: request by GIA for co-mingled documents.
Mar 21, 2022	N.A.V. Miklaucic	0.40	Review draft and meet with A. MacFarlane, N. Brearton and A. Dickinson.
Mar 29, 2022	A. Dickinson	0.10	Email correspondence with G. Bourikas re status; forward email to Department of Justice to G. Bourikas.
Mar 30, 2022	A. MacFarlane	0.20	Review of draft email to GIA.
Mar 31, 2022	A. MacFarlane	0.30	Telephone attendance with G. Bourikas and N. Brearton to discuss data issues.

TO OUR FEES $ 8,415.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount

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April 27, 2022
Invoice # 698105063
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

A. Dickinson	2.10	$ 545.00	$ 1,144.50
A. MacFarlane	4.20	1,075.00	4,515.00
N.A.V. Miklaucic	2.60	1,060.00	2,756.00
	8.90		$ 8,415.50

Total Fees and Disbursements	8,415.50
HST on Fees and Taxable Disbursements	1,094.02
TOTAL THIS INVOICE	**$ 9,509.52**

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 0.5% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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KPMG Inc.
Suite 4600, 333 Bay Street
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Toronto, ON M5H 2S5

April 27, 2022
Invoice # 698105063
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 8,415.50
Disbursements	0.00
HST on Fees and Taxable Disbursements	1,094.02
Total this Invoice	**$ 9,509.52**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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August 19, 2022

Invoice # 698146668
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to July 31, 2022 in connection with the above matter as described in the attached.

Fees	$ 6,162.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	801.13
Total this Invoice	**$ 6,963.63**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to July 31, 2022

Apr 12, 2022	A. Dickinson	0.10	Update A. MacFarlane re statue of interest settlement with the Department of Justice.
Apr 22, 2022	A. Dickinson	0.40	Receipt and review of revisions by Department of Justice to settlement agreement; email correspondence with N. Miklaucic and A. MacFarlane re changes; forward document to KPMG for review and approval; email correspondence with N. Miklaucic re new reportable transaction reporting requirements not applying.
Apr 22, 2022	A. MacFarlane	0.10	Review of revised Settlement Agreement.
Apr 22, 2022	A. MacFarlane	0.20	Email to and K. Smith-Wayland and A. Dickinson re: revised Settlement Agreement.
Apr 22, 2022	N.A.V. Miklaucic	0.30	Review revised agreement from CRA; email discussions with team; follow up re reporting rules.
Apr 26, 2022	A. Dickinson	0.30	Email from G. Bourikas re confidentiality clause in settlement agreement; email correspondence with A. MacFarlane re same; email to DOJ re carve-out and consent for filing unredacted copy with the court.
Apr 26, 2022	A. MacFarlane	0.20	Emails from G. Bourikas and A. Dickinson re: terms of settlement with CRA.
Apr 26, 2022	N.A.V. Miklaucic	0.40	Review revisions and discuss with advisors and instructions to A. Dickinson.
May 3, 2022	A. Dickinson	0.10	Email from and to K. Smith-Wayland at Department of Justice re carve out in settlement agreement.
May 3, 2022	A. MacFarlane	0.10	Email to G. Bourikas and N. Brearton re: terms of settlement with CRA.
May 3, 2022	A. MacFarlane	0.10	Email from K. Smith-Wayland re: settlement with CRA.
May 3, 2022	N.A.V. Miklaucic	0.30	Discussion with team.
May 9, 2022	A. Dickinson	0.20	Email correspondence with G. Bourikas re approval of revised language and advise DOJ re same; receipt of final agreement and forward to KPMG to sign.
May 9, 2022	A. MacFarlane	0.10	Emails from G. Bourikas and A. Dickinson re: CRA.
May 9, 2022	A. MacFarlane	0.10	Email from K. Smith-Wayland re: settlement with CRA.
May 9, 2022	N.A.V. Miklaucic	0.20	Review comment and follow up with A. Dickinson.

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May 10, 2022	A. Dickinson	0.10	Email signed document to Department of Justice.
May 11, 2022	A. Dickinson	0.30	Call from G. Bourikas re next steps; email to A. Bornstein requesting status update on notices of reassessment; email to K. Smith-Wayland re status for CRA to calculate the interest.
May 11, 2022	N.A.V. Miklaucic	0.20	Review agreement; follow up with A. Dickinson.
May 12, 2022	N.A.V. Miklaucic	0.20	Further discussion with A. Dickinson.
May 16, 2022	A. Dickinson	0.10	Email from K. Smith-Wayland re CRA's timing for interest calculations; forward K. Smith-Wayland's email to G. Bourikas.
May 16, 2022	A. MacFarlane	0.20	Emails from K. Smith-Wayland and A. Dickinson re: settlement with CRA.
May 16, 2022	N.A.V. Miklaucic	0.20	Follow up from K. Smith-Wayland, Justice counsel re: interest calculation.
May 27, 2022	A. MacFarlane	0.20	Email from F. Mocker re: scheduling call to discuss wind-down of Maple Bank estate.
May 27, 2022	A. MacFarlane	0.10	Email to and from G. Bourikas and N. Brearton re: timing for call.
May 31, 2022	A. MacFarlane	0.50	Telephone conference call with N. Brearton and G. Bourikas to discuss GIA questions re: wind-down of Maple Bank.
Jun 3, 2022	A. MacFarlane	0.70	Telephone conference call with GIA, N. Brearton and G. Bourikas to discuss wind-down of Maple Bank estate.
Jun 3, 2022	A. MacFarlane	0.20	Follow-up call with N. Brearton and G. Bourikas re: wind-up of date Maple Bank and data issues.
Jul 15, 2022	A. Dickinson	0.10	Email from Department of Justice re status; update KPMG.
Jul 18, 2022	N.A.V. Miklaucic	0.30	Update from CRA and follow up with A. Dickinson.

TO OUR FEES $ 6,162.50

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August 19, 2022
Invoice # 698146668
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Dickinson	1.70	$ 545.00	$ 926.50
A. MacFarlane	2.80	1,075.00	3,010.00
N.A.V. Miklaucic	2.10	1,060.00	2,226.00
	6.60		$ 6,162.50

Total Fees and Disbursements and Other Charges	6,162.50
HST on Fees and Taxable Disbursements and Other Charges	801.13
TOTAL THIS INVOICE	**$ 6,963.63**

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Suite 4600, 333 Bay Street
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Toronto, ON M5H 2S5

August 19, 2022
Invoice # 698146668
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 6,162.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	801.13
Total this Invoice	**$ 6,963.63**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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November 25, 2022

Invoice # 698180615
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to October 31, 2022 in connection with the above matter as described in the attached.

Fees	$ 18,958.00
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	2,464.54
Total this Invoice	**$ 21,422.54**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

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PROFESSIONAL SERVICES RENDERED to October 31, 2022

Aug 11, 2022	A. MacFarlane	0.20	Review of correspondence to GIA.
Aug 11, 2022	A. MacFarlane	0.10	Email to and from G. Bourikas re: draft email to GIA.
Aug 30, 2022	N.A.V. Miklaucic	0.20	Discussion with A. Dickinson re: message from G. Bourikas.
Sep 15, 2022	A. MacFarlane	0.20	Emails from G. Bourikas and GIA re: winding-up of estate of Maple Bank Toronto branch including data issues.
Sep 15, 2022	A. MacFarlane	0.50	Telephone conference call with GIA, N. Brearton and G. Bourikas to discuss winding up steps.
Sep 15, 2022	A. MacFarlane	0.30	Follow up call with N. Brearton and G. Bourikas to discuss data instructions.
Sep 21, 2022	N.A.V. Miklaucic	0.30	Review letter from CRA and send to G. Bourikas and N. Brearton for review.
Oct 4, 2022	A. MacFarlane	0.30	Review of draft email to GIA.
Oct 4, 2022	A. MacFarlane	0.30	Review of memo from P. Hamilton re: retention periods.
Oct 4, 2022	A. MacFarlane	0.30	Email to G. Bourikas re: retention periods and timeline with respect to winding-up Maple Bank estate.
Oct 17, 2022	A. MacFarlane	0.10	Emails to and from G. Bourikas re: call with insolvency administrator.
Oct 17, 2022	A. MacFarlane	0.20	Emails from F. Mocker re: data and document issues.
Oct 19, 2022	N.A.V. Miklaucic	0.20	Follow up from G. Bourikas and N. Brearton and follow up with A. Borntsein at DOJ.
Oct 20, 2022	E. Gratton	0.20	Email from A. MacFarlane (re: question on data and records).
Oct 20, 2022	A. MacFarlane	0.20	Email to D. Michaluk re: data/privacy issues.
Oct 20, 2022	A. MacFarlane	0.10	Email to E. Gratton re: data/privacy issues.
Oct 20, 2022	A. MacFarlane	0.30	Review of email from F. Mocker re: GIA requests for data transfer documents.
Oct 20, 2022	A. MacFarlane	0.90	Telephone conference call with G. Bourikas and N. Brearton to discuss data issues and transfer of documents to GIA.
Oct 21, 2022	E. Gratton	0.50	Review email exchanges to prepare for call and telephone conversation with A. MacFarlane to discuss strategy and next steps (re: transfer protocol).

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Oct 21, 2022	A. MacFarlane	0.30	Telephone attendance with E. Gratton re: data and privacy issues.
Oct 21, 2022	A. MacFarlane	0.30	Email to N. Brearton, G. Bourikas, E. Gratton and D. Michaluk re: data issues.
Oct 21, 2022	A. MacFarlane	0.10	Email to N. Brearton and G. Bourikas re: data issues.
Oct 21, 2022	A. MacFarlane	0.90	Telephone conference call with GIA and N. Brearton and G. Bourikas to discuss data transfer issues.
Oct 21, 2022	N.A.V. Miklaucic	0.20	Follow up from A. Bornstein and follow up with team.
Oct 24, 2022	M. Fazelpour	1.70	Research for Memo re: Transfer of MBTOR Data to GIA.
Oct 24, 2022	M. Fazelpour	0.20	Receive briefing from D. Michaluk re research needed for assessment of MBTOR data to Germany / GIA.
Oct 24, 2022	E. Gratton	0.90	Telephone conversation with A. MacFarlane. D. Michaluk, N. Brearton and G. Bourikas (re: strategy for transfer protocol with GIA).
Oct 24, 2022	A. MacFarlane	0.70	Telephone conference call with D. Michaluk, E. Gratton, N. Brearton and G. Bourikas to discuss data privacy issues.
Oct 24, 2022	A. MacFarlane	0.10	Review of draft letter to GIA.
Oct 24, 2022	A. MacFarlane	0.10	Email to G. Bourikas re: draft letter to GIA.
Oct 24, 2022	A. MacFarlane	0.10	Email from F. Mocker re: go-forward strategy.
Oct 24, 2022	A. MacFarlane	0.30	Email from D. Michaluk re: issues to be discussed regarding data transfer.
Oct 24, 2022	D. Michaluk	0.70	Review and consider background documentation in preparation for BLG and client Team regarding data transfer and legal issues.
Oct 24, 2022	D. Michaluk	0.20	Brief M. Fazelpour regarding [redacted]
Oct 24, 2022	D. Michaluk	0.70	Call with KPMG and BLG team regarding data transfer legal issues.
Oct 25, 2022	M. Fazelpour	1.10	Draft Memo re: [redacted]
Oct 25, 2022	M. Fazelpour	2.40	Research for Memo re: [redacted]
Oct 26, 2022	M. Fazelpour	1.20	Draft Memo re: [redacted]
Oct 26, 2022	M. Fazelpour	0.50	Conference call with D. Michaluk and E. Henry re judicial order for transfer of MBTOR data to Germany.

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Oct 26, 2022	M. Fazelpour	0.30	Review D. Michaluk update of draft memo.
Oct 26, 2022	E.H. Henry	0.60	Call with D. Michaluk and M. Fazelpour re: transfer of personal information to Germany and applicable law / conflict of laws considerations.
Oct 26, 2022	D. Michaluk	0.50	Call with M. Fazelpour and L. Henry regarding conflict of laws issues.
Oct 27, 2022	A. MacFarlane	0.30	Review of Data Custodian Order.
Oct 27, 2022	A. MacFarlane	0.30	Review of draft memo from D. Michaluk.
Oct 27, 2022	A. MacFarlane	0.20	Email to D. Michaluk re: comments on draft memo.
Oct 27, 2022	D. Michaluk	1.30	Review file; correspondence with M. Fazelpour draft memo; edit draft memo.
Oct 27, 2022	D. Michaluk	0.70	Consider E. Henry and A. MacFarlane feedback on draft memo; edit draft memo.
Oct 31, 2022	D. Michaluk	0.40	Review G. Bourikas feedback on note to file and confer with G. Bourikas regarding the same.

TO OUR FEES $ 18,958.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
M. Fazelpour	7.40	$ 605.00	$ 4,477.00
E. Gratton	1.60	895.00	1,432.00
E.H. Henry	0.60	700.00	420.00
A. MacFarlane	7.70	1,075.00	8,277.50
D. Michaluk	4.50	755.00	3,397.50
N.A.V. Miklaucic	0.90	1,060.00	954.00
	22.70		$ 18,958.00

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Total Fees and Disbursements and Other Charges	18,958.00
HST on Fees and Taxable Disbursements and Other Charges	2,464.54
TOTAL THIS INVOICE	**$ 21,422.54**

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November 25, 2022
Invoice # 698180615
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 18,958.00
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	2,464.54
Total this Invoice	**$ 21,422.54**

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Attention: Mr. Nick Brearton
President

December 19, 2022

Invoice # 698191658
Page 1

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to November 30, 2022 in connection with the above matter as described in the attached.

Fees	$ 5,149.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	669.44
Total this Invoice	**$ 5,818.94**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
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PROFESSIONAL SERVICES RENDERED to November 30, 2022

Nov 1, 2022	A. MacFarlane	0.20	Email to and from G. Bourikas re: cheque drawn on Maple Bank account.
Nov 1, 2022	N.A.V. Miklaucic	0.30	Follow up from A Bornstein, DOJ; respond and follow up with KPMG.
Nov 9, 2022	A. MacFarlane	0.20	Review of memo from D. Michaluk re: privacy issues.
Nov 9, 2022	A. MacFarlane	0.30	Telephone conference call with D. Michaluk and P. Hamilton to discuss possible protocol and German legal opinion re: [redacted]
Nov 9, 2022	D. Michaluk	0.20	Prepare for call with Stikemans regarding data issues.
Nov 9, 2022	D. Michaluk	0.30	Call with Stikemans and A. MacFarlane re data transfer order.
Nov 10, 2022	D. Michaluk	0.50	Draft email to GIA counsel regarding data transfer order and report to KPMG.
Nov 14, 2022	A. MacFarlane	0.10	Email to and from N. Brearton re: GmbH cheque issues.
Nov 15, 2022	A. MacFarlane	0.20	Office discussion with C. Zhang re: [redacted]
Nov 15, 2022	A. MacFarlane	0.20	Email to and from G. Bourikas re: cheque issues.
Nov 15, 2022	A. MacFarlane	0.20	Emails from F. Mocker re: cheque deposit and requisition issues.
Nov 15, 2022	C. Zhang	0.90	Reviewed and considered question raised by G. Bourikas re [redacted] and corresponded with A. MacFarlane re [redacted] and engaged in preparing correspondence for G. Bourikas and [redacted]
Nov 16, 2022	A. MacFarlane	0.40	Telephone conference call with C. Zhang, N. Brearton and G. Bourikas to discuss cheque deposit and transfer to Maple Bank.
Nov 16, 2022	C. Zhang	0.40	Considered legislative sources to i[redacted]

Borden Ladner Gervais

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Nov 16, 2022	C. Zhang	0.30	Attended call with N. Brearton, G. Bourikas, and A. MacFarlane on any potential money laundering issues related to certain cheques at issue.
Nov 18, 2022	A. MacFarlane	0.20	Email to and from G. Bourikas re: Maple Bank cheques.
Nov 18, 2022	A. MacFarlane	0.10	Email to and from C. Zhang re: AML issues.
Nov 19, 2022	D. Michaluk	0.20	Review and consider Stikeman e-mail and report to A. MacFarlane.
Nov 21, 2022	A. MacFarlane	0.20	Email to and from D. Michaluk re: KPMG data issues.
Nov 21, 2022	A. MacFarlane	0.10	Email from D. Michaluk and G. Bourikas re: KPMG data issues.
Nov 21, 2022	D. Michaluk	0.20	Correspondence with G. Bourikas regarding proof of law opinion and data protection protocol.
Nov 22, 2022	D. Michaluk	0.30	Confer with E. Henry regarding German counsel and email P. Hamilton of Stikemans regarding the same.

TO OUR FEES $ 5,149.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. MacFarlane	2.40	$ 1,075.00	$ 2,580.00
D. Michaluk	1.70	755.00	1,283.50
N.A.V. Miklaucic	0.30	1,060.00	318.00
C. Zhang	1.60	605.00	968.00
	6.00		$ 5,149.50

Total Fees and Disbursements and Other Charges	5,149.50
HST on Fees and Taxable Disbursements and Other Charges	669.44

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 2.8% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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TOTAL THIS INVOICE	**$ 5,818.94**

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Suite 4600, 333 Bay Street
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Toronto, ON M5H 2S5

December 19, 2022
Invoice # 698191658
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 5,149.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	669.44
Total this Invoice	**$ 5,818.94**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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December 31, 2022

Invoice # 698203757
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to December 31, 2022 in connection with the above matter as described in the attached.

Fees	$ 1,885.00
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	245.05
Total this Invoice	**$ 2,130.05**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 2.8% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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December 31, 2022
Invoice # 698203757
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to December 31, 2022

Dec 1, 2022	N.A.V. Miklaucic	0.20	Discussion with G. Bourikas; discussion with A. Bornstein.
Dec 13, 2022	A. MacFarlane	0.30	Email to and from F. Mocker, G. Bourikas and D. Michaluk re: outstanding privacy issues.
Dec 13, 2022	D. Michaluk	0.20	Review, GIA correspondence and confer with G. Bourikas regarding the same.
Dec 14, 2022	A. MacFarlane	0.30	Emails from D. Michaluk and G. Bourikas re: privacy issues and other outstanding issues.
Dec 14, 2022	D. Michaluk	0.60	Draft and edit opinion requirements and confer with G. Bourikas and GOA regarding the same.
Dec 16, 2022	N.A.V. Miklaucic	0.40	Response from A. Bornstein; review draft; send instructions to G. Bourikas and N. Brearton with draft for review; receive second set of documents from DOJ and send for review.

TO OUR FEES $ 1,885.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. MacFarlane	0.60	$ 1,075.00	$ 645.00
D. Michaluk	0.80	755.00	604.00
N.A.V. Miklaucic	0.60	1,060.00	636.00
	2.00		$ 1,885.00

Total Fees and Disbursements and Other Charges 1,885.00

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 2.8% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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December 31, 2022
Invoice # 698203757
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

HST on Fees and Taxable Disbursements and Other Charges	245.05
TOTAL THIS INVOICE	**$ 2,130.05**

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December 31, 2022
Invoice # 698203757
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 1,885.00
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	245.05
Total this Invoice	**$ 2,130.05**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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February 16, 2023

Invoice # 698216923
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to January 31, 2023 in connection with the above matter as described in the attached.

Fees	$ 10,267.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	1,334.78
Total this Invoice	**$ 11,602.28**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 4.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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PROFESSIONAL SERVICES RENDERED to January 31, 2023

Jan 10, 2023	A. MacFarlane	0.40	Telephone conference call with GIA and D. Michaluk to discuss transfer of data.
Jan 10, 2023	A. MacFarlane	0.10	Email from G. Bourikas re: Baker retainer.
Jan 10, 2023	A. MacFarlane	0.20	Email to and from D. Michaluk re: Baker partners retainer.
Jan 10, 2023	D. Michaluk	0.20	Prep
Jan 10, 2023	D. Michaluk	0.70	Call with Baker and GIA regarding preparation of foreign law opinion.
Jan 10, 2023	D. Michaluk	0.30	Report to KPMG regarding call with Baker and others regarding foreign law opinion.
Jan 10, 2023	D. Michaluk	0.30	Correspondence with GIA and Baker regarding preparation of foreign law opinion.
Jan 16, 2023	M. Fazelpour	0.30	Review correspondence and materials sent by D. Michaluk.
Jan 16, 2023	M. Fazelpour	0.20	Meeting with D. Michaluk to discuss [redacted]
Jan 16, 2023	D. Michaluk	0.40	Review, GIA correspondence, and report to G. Bourikas and others.
Jan 16, 2023	D. Michaluk	0.20	Provide instructions to M. Fazelpour regarding compilation of relevant Canadian law.
Jan 18, 2023	M. Fazelpour	1.90	Prepare revised privacy chart to implement changes discussed with D. Michaluk; research [redacted]
Jan 18, 2023	M. Fazelpour	0.70	Review and revise [redacted] send to D. Michaluk.
Jan 18, 2023	A. MacFarlane	0.20	Email to and from F. Mocker re: data transfer issues.
Jan 18, 2023	A. MacFarlane	0.20	Email to and from D. Michaluk re: data transfer issues and court orders.
Jan 18, 2023	D. Michaluk	0.20	Review GIA correspondence and confer with G. Bourikas regarding the same.
Jan 18, 2023	N.A.V. Miklaucic	0.40	Response from N. Brearton and G. Bourikas; consider same and follow up and work on letter to DOJ.

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Jan 19, 2023	M. Fazelpour	0.20	Review draft of [redacted] with D. Michaluk and receive instructions for revisions.
Jan 19, 2023	M. Fazelpour	1.10	Implement revisions to [redacted]
Jan 20, 2023	A. MacFarlane	0.20	Emails from D. Michaluk and G. Bourikas re: data transfer arrangements.
Jan 20, 2023	A. MacFarlane	0.20	Office discussion with D. Michaluk re: data transfer arrangements.
Jan 20, 2023	D. Michaluk	0.80	Correspondence with GIA regarding opinion requirements and related issues.
Jan 20, 2023	N.A.V. Miklaucic	0.50	Review and revise letter and send to DOJ and to N. Brearton and G. Bourikas.
Jan 23, 2023	M. Fazelpour	0.30	Conference call to discuss [redacted] issue.
Jan 23, 2023	M. Fazelpour	0.50	Draft summary of call and call notes; draft language for email circulation re contractual obligations applicable to transferred data.
Jan 23, 2023	D. Michaluk	0.30	Call with G. Bourikas and N. Brearton regarding [redacted]
Jan 26, 2023	D. Michaluk	0.50	Correspondence with F. Mocker regarding opinion requirements.
Jan 30, 2023	A. MacFarlane	0.50	Telephone conference call with G. Bourikas and N. Brearton to discuss Maple Bank wind-down and data transfer.
Jan 30, 2023	A. MacFarlane	0.10	Email from F. Mocker re: timeline for wind-down of Maple Bank estate.

TO OUR FEES $ 10,267.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
M. Fazelpour	5.20	$ 690.00	$ 3,588.00
A. MacFarlane	2.10	1,165.00	2,446.50

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February 16, 2023
Invoice # 698216923
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

D. Michaluk	3.90	820.00	3,198.00
N.A.V. Miklaucic	0.90	1,150.00	1,035.00
	12.10		$ 10,267.50

Total Fees and Disbursements and Other Charges	10,267.50
HST on Fees and Taxable Disbursements and Other Charges	1,334.78
TOTAL THIS INVOICE	**$ 11,602.28**

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February 16, 2023
Invoice # 698216923
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 10,267.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	1,334.78
Total this Invoice	**$ 11,602.28**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 4.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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Suite 4600, 333 Bay Street
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Toronto, ON M5H 2S5

March 22, 2023

Invoice # 698228797
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to February 28, 2023 in connection with the above matter as described in the attached.

Fees	$ 1,675.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	217.82
Total this Invoice	**$ 1,893.32**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0001

Borden Ladner Gervais

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March 22, 2023
Invoice # 698228797
File No: 089171/000017
Page 2

KPMG Inc.
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to February 28, 2023

Feb 1, 2023	N.A.V. Miklaucic	0.20	Follow up with G. Bourikas and N. Brearton re: status request.
Feb 2, 2023	D. Michaluk	0.20	Review and consider G. Bourikas email/project plan and report to A. MacFarlane.
Feb 8, 2023	A. MacFarlane	0.20	Email to and from G. Bourikas re: questions from GIA.
Feb 8, 2023	A. MacFarlane	0.20	Review of draft response to email from GIA.
Feb 28, 2023	A. MacFarlane	0.20	Voicemail from and email to N. Brearton re: principal officers claims lien order.
Feb 28, 2023	A. MacFarlane	0.50	Email from G. Bourikas and N. Brearton to discuss accounts.

TO OUR FEES $ 1,675.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. MacFarlane	1.10	$ 1,165.00	$ 1,281.50
D. Michaluk	0.20	820.00	164.00
N.A.V. Miklaucic	0.20	1,150.00	230.00
	1.50		$ 1,675.50

Total Fees and Disbursements and Other Charges	1,675.50
HST on Fees and Taxable Disbursements and Other Charges	217.82
TOTAL THIS INVOICE	**$ 1,893.32**

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0001

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Suite 4600, 333 Bay Street
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Toronto, ON M5H 2S5

March 22, 2023
Invoice # 698228797
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 1,675.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	217.82
Total this Invoice	**$ 1,893.32**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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April 19, 2023

Invoice # 698239889
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to March 31, 2023 in connection with the above matter as described in the attached.

Fees	$ 9,552.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	1,241.83
Total this Invoice	**$ 10,794.33**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 4.8% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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PROFESSIONAL SERVICES RENDERED to March 31, 2023

Mar 2, 2023	M. Fazelpour	0.20	Meeting with D. Michaluk to review Baker McKenzie draft legal opinion on applicable German data protection law.
Mar 2, 2023	M. Fazelpour	0.60	Review Baker McKenzie draft legal opinion on applicable German data protection law.
Mar 2, 2023	D. Michaluk	0.70	Review of Baker McKenzie memo of law.
Mar 2, 2023	D. Michaluk	0.20	Meeting with M. Fazelpour regarding Baker McKenzie memo of law.
Mar 3, 2023	A. MacFarlane	0.30	Email to and from G. Bourikas re: GIA email regarding [redacted]
Mar 3, 2023	D. Michaluk	0.20	Confer with Stikemans and KPMG regarding Baker opinion and process.
Mar 8, 2023	M. Fazelpour	1.60	Draft briefing memo re: Baker McKenzie legal opinion on applicable [redacted]
Mar 8, 2023	D. Michaluk	0.10	Confer with F. Mocker regarding Baker opinion.
Mar 9, 2023	M. Fazelpour	2.70	Draft briefing memo re: Baker McKenzie legal opinion on applicable German data protection law.
Mar 13, 2023	M. Fazelpour	1.20	Draft revised assessment of Baker McKenzie Memo per input from D. Michaluk.
Mar 13, 2023	D. Michaluk	0.30	Confer with M. Fazelpour regarding sufficiency of Baker opinion.
Mar 14, 2023	D. Michaluk	0.20	Review M. Fazelpour note regarding Baker memo and report to client.
Mar 16, 2023	M. Fazelpour	0.50	Conference call to discuss Baker McKenzie Memo.
Mar 16, 2023	D. Michaluk	0.80	Call with KPMG and M. Fazelpour regarding Baker opinion and related issues and draft note to file.
Mar 17, 2023	D. Michaluk	0.20	Confer with German counsel re: Baker opinion and P. Hamilton regarding record retention issue.
Mar 20, 2023	M. Fazelpour	0.50	Consultation call with C. Muir re: submissions on foreign law.
Mar 20, 2023	M. Fazelpour	0.30	Draft questions for C. Muir re: submissions on foreign law.
Mar 20, 2023	M. Fazelpour	0.40	Draft summary of considerations from consultation with C. Muir re: submissions on foreign law.

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April 19, 2023
Invoice # 698239889
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

Mar 20, 2023	M. Fazelpour	1.10	Research applicable law re: [redacted]
Mar 20, 2023	M. Fazelpour	0.50	Compile and review evidentiary submissions on application of foreign law.
Mar 20, 2023	C. Muir	0.50	Call with M. Fazelpour re: [redacted] emails re: [redacted]

TO OUR FEES $ 9,552.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
M. Fazelpour	9.60	$ 690.00	$ 6,624.00
A. MacFarlane	0.30	1,165.00	349.50
D. Michaluk	2.70	820.00	2,214.00
C. Muir	0.50	730.00	365.00
	13.10		$ 9,552.50

Total Fees and Disbursements and Other Charges	9,552.50
HST on Fees and Taxable Disbursements and Other Charges	1,241.83
TOTAL THIS INVOICE	**$ 10,794.33**

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0001

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April 19, 2023
Invoice # 698239889
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 9,552.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	1,241.83
Total this Invoice	**$ 10,794.33**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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May 19, 2023

Invoice # 698252647
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to April 30, 2023 in connection with the above matter as described in the attached.

Fees	$ 29,097.00
Disbursements and Other Charges	305.30
HST on Fees and Taxable Disbursements and Other Charges	3,822.30
Total this Invoice	**$ 33,224.60**

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BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
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Borden Ladner Gervais

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PROFESSIONAL SERVICES RENDERED to April 30, 2023

Apr 5, 2023	D. Michaluk	1.00	Draft notes into Baker opinion and circulate in advance if feedback call.
Apr 6, 2023	M. Fazelpour	0.90	Attend conference call to discuss changes to Baker Opinion; debrief with D. Michaluk.
Apr 6, 2023	M. Fazelpour	0.20	Prepare for conference call to discuss changes to Baker Opinion; review comments to Baker Opinion.
Apr 6, 2023	M. Fazelpour	0.20	Draft and prepare call notes from conference call re: Baker Opinion.
Apr 6, 2023	M. Fazelpour	0.10	Circulate revised draft of Baker Opinion with comments discussed on conference call.
Apr 6, 2023	D. Michaluk	0.90	Call with GIA and Baker regarding opinion and debrief with M. Fazelpour.
Apr 10, 2023	D. Michaluk	0.60	Report to KPMG on meeting with GIA and next steps in data transfer application.
Apr 17, 2023	M. Fazelpour	1.30	Conference call with KPMG to discuss Baker opinion, issues and next steps.
Apr 17, 2023	M. Fazelpour	0.50	Review Data Custodian Order documents provided by G. Bourikas.
Apr 17, 2023	M. Fazelpour	0.90	Review Data Transfer Order documents provided by G. Bourikas.
Apr 17, 2023	M. Fazelpour	0.30	Review [redacted] document provided by G Bourikas: Re Maple Bank - Toronto Branch.
Apr 17, 2023	A. MacFarlane	0.20	Email from D. Michaluk re: opinion from Baker.
Apr 17, 2023	A. MacFarlane	1.40	Telephone conference call with D. Michaluk, G. Bourikas and N. Brearton to discuss [redacted]
Apr 17, 2023	D. Michaluk	1.30	Meeting with KPMG and BLG team regarding privilege and [redacted] issues.
Apr 17, 2023	D. Michaluk	1.00	Read and analyze prior court filings.
Apr 17, 2023	N.A.V. Miklaucic	0.20	Follow up from G. Bourikas; follow up with A Bornstein, DOJ, follow up with G. Bourikas.
Apr 18, 2023	M. Fazelpour	0.70	Conference call with D. Michaluk and A. MacFarlane to discuss privilege issues and obtain research instructions.

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May 19, 2023
Invoice # 698252647
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

Apr 18, 2023	A. MacFarlane	0.70	Telephone conference call with D. Michaluk to discuss transfer data issues.
Apr 18, 2023	D. Michaluk	4.00	Review and analyze background documentation regarding data custodianship and draft note to file.
Apr 18, 2023	D. Michaluk	0.70	Discussion with M. Fazelpour and A. MacFarlane regarding [redacted] and provide instructions to M. Fazelpour regarding [redacted]
Apr 19, 2023	M. Fazelpour	0.40	Direct R. Mirdawi to assist with corporate search re corporate status and potential dissolution of Maple Financial Group Inc. (corporate # 450699-5); review results of corporate search; email summary of corporate bankruptcy search to D. Michaluk and A. MacFarlane.
Apr 19, 2023	M. Fazelpour	0.80	Review and draft comments on DJM Memo - MB Data Motion for D. Michaluk.
Apr 19, 2023	M. Fazelpour	1.30	Research case law re [redacted]
Apr 19, 2023	F.J. Joli-Coeur	0.40	Consider consequences of [redacted]
Apr 19, 2023	D. Michaluk	0.40	Discussion with V. Prince regarding [redacted]
Apr 19, 2023	D. Michaluk	4.50	Draft memo of law regarding [redacted]
Apr 19, 2023	D. Michaluk	0.40	Confer with F. Joli-Coeur regarding [redacted] opinion.
Apr 19, 2023	N.A.V. Miklaucic	0.30	Receive response from A. Bornstein; follow up with KPMG.
Apr 20, 2023	G. Di Girolamo	0.20	Conducted bankruptcy and insolvency search with the Office of the Superintendent of Bankruptcy.
Apr 20, 2023	M. Fazelpour	0.40	Direct R. Mirdawi and G. Di Girolamo to assist with corporate bankruptcy search re insolvency and trustee status for Maple Financial Group Inc. (corporate # 450699-5); phone call with G. Di Girolamo to discuss results of corporate bankruptcy search; email summary of corporate bankruptcy search to D. Michaluk and A. MacFarlane.
Apr 20, 2023	A. MacFarlane	0.20	Email to and from D. Michaluk re: data transfer issues.

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May 19, 2023
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Page 4

KPMG Inc.
Re: Maple Bank GmbH

Apr 20, 2023	A. MacFarlane	0.20	Email to and from D. Michaluk re: correspondence.
Apr 20, 2023	D. Michaluk	2.00	Draft data transfer memo for internal review.
Apr 24, 2023	A. MacFarlane	0.50	Review of draft memo re: [redacted]
Apr 24, 2023	A. MacFarlane	0.30	Email to and from D. Michaluk re: [redacted] memo.
Apr 25, 2023	M. Fazelpour	0.30	Conference call with D. Michaluk and A. MacFarlane to discuss D. Michaluk memo and next steps.
Apr 25, 2023	M. Fazelpour	0.20	Revise and supplement notes from conference call with D. Michaluk and A. MacFarlane; send to D. Michaluk.
Apr 25, 2023	A. MacFarlane	0.30	Telephone conference call with D. Michaluk re: data transfer order.
Apr 25, 2023	D. Michaluk	0.30	Discussion with A. MacFarlane and M. Fazelpour regarding draft memo regarding [redacted]
Apr 25, 2023	D. Michaluk	0.60	Finalize memo re [redacted] and report to KPMG.
Apr 26, 2023	M. Fazelpour	2.40	Research [redacted]; draft memo summarizing jurisprudence re [redacted].
Apr 26, 2023	M. Fazelpour	0.40	Conference call with D. Michaluk and A. MacFarlane to discuss DJM Memo - MB Data Motion.
Apr 27, 2023	M. Fazelpour	1.10	Draft memo summarizing jurisprudence re [redacted].
Apr 27, 2023	M. Fazelpour	0.20	Draft email summarizing law re [redacted]; send to D. Michaluk.
Apr 28, 2023	M. Fazelpour	0.20	Meeting with D. Michaluk to discuss research into [redacted]
Apr 28, 2023	D. Michaluk	0.50	Review M. Fazelpour [redacted] opinion and discussion with M. Fazelpour regarding same.

TO OUR FEES $ 29,097.00

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May 19, 2023
Invoice # 698252647
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
G. Di Girolamo	0.20	$ 445.00	$ 89.00
M. Fazelpour	12.80	690.00	8,832.00
F.J. Joli-Coeur	0.40	625.00	250.00
A. MacFarlane	3.80	1,165.00	4,427.00
D. Michaluk	18.20	820.00	14,924.00
N.A.V. Miklaucic	0.50	1,150.00	575.00
	35.90		$ 29,097.00

DISBURSEMENTS AND OTHER CHARGES:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Ecore Searches (Fees)	$27.30	H	
Ecore Searches (Govt. Disb.)	16.00	H	
Quicklaw Searches	262.00	H	
Total Taxable Disbursements and Other Charges	305.30		
Total Disbursements and Other Charges			305.30
Total Fees and Disbursements and Other Charges			29,402.30
HST on Fees and Taxable Disbursements and Other Charges			3,822.30
TOTAL THIS INVOICE			**$ 33,224.60**

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 4.8% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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May 19, 2023
Invoice # 698252647
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 29,097.00
Disbursements and Other Charges	305.30
HST on Fees and Taxable Disbursements and Other Charges	3,822.30
Total this Invoice	**$ 33,224.60**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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July 17, 2023

Invoice # 698271725
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to June 30, 2023 in connection with the above matter as described in the attached.

Fees	$ 16,521.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	2,147.80
Total this Invoice	**$ 18,669.30**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
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PROFESSIONAL SERVICES RENDERED to June 30, 2023

May 1, 2023	M. Fazelpour	0.30	Meeting with D. Michaluk to discuss Justice O'Connor input on law of privilege and next steps.
May 1, 2023	M. Fazelpour	0.50	Meeting with Justice O'Connor to seek input on legal issues re: [redacted]
May 1, 2023	M. Fazelpour	0.40	Draft email for Justice O'Connor summarizing relevant facts and history, review of applicable law, and specific questions for input.
May 1, 2023	M. Fazelpour	0.30	Draft summary of, and notes regarding, consultation and input from Justice O'Connor; draft email relaying input to D. Michaluk and A. MacFarlane.
May 1, 2023	M. Fazelpour	0.70	Research legal issues applicable [redacted]
May 1, 2023	D. Michaluk	0.50	Review M. Fazelpour input regarding privilege issue and confer with M. Fazelpour regarding same.
May 1, 2023	D.R. O'Connor	0.50	Reviewing law; discussion with M. Fazelpour.
May 2, 2023	A. MacFarlane	0.10	Email to and from D. Michaluk re: [redacted]
May 2, 2023	A. MacFarlane	0.20	Review of memo re: conversation with O'Connor J.
May 2, 2023	D. Michaluk	0.70	Review [redacted] and draft reporting memo to A. MacFarlane regarding privilege issues.
May 5, 2023	M. Fazelpour	0.60	Review and assess revised Baker McKenzie memo; draft notes assessing revisions against requested revisions.
May 18, 2023	M. Fazelpour	1.00	Attend BLG-KPMG conference call re: [redacted] and next steps.
May 18, 2023	M. Fazelpour	0.30	Prepare notes from BLG-KPMG conference call re: outstanding [redacted] issues and next steps.
May 18, 2023	A. MacFarlane	0.40	Review of [redacted] memo.
May 18, 2023	A. MacFarlane	0.10	Email from D. Michaluk re: [redacted] issues.
May 18, 2023	A. MacFarlane	1.00	Telephone conference call with N. Brearton, G. Bourikas and D. Michaluk to discuss [redacted] issues.

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July 17, 2023
Invoice # 698271725
KPMG Inc. File No: 089171/000017
Re: Maple Bank GmbH

May 18, 2023	D. Michaluk	0.40	Prepare for call with KPMG regarding [redacted] and next steps.
May 18, 2023	D. Michaluk	1.00	Call with KPMG and BLG team to review [redacted] and discuss next steps.
May 21, 2023	D. Michaluk	2.00	Draft letter/proposal regarding data disposition to GIA.
May 23, 2023	M. Fazelpour	0.90	Review and assess draft letter to GIA per instructions from D. Michaluk.
May 23, 2023	M. Fazelpour	1.10	Research case law, OPC guidance, authoritative articles on [redacted]
May 25, 2023	D. Michaluk	0.20	Review and give preliminary consideration to KPMG feedback on draft GIA positioning letter.
May 30, 2023	M. Fazelpour	0.80	Conference call to discuss draft letter to GIA.
May 30, 2023	M. Fazelpour	0.20	Prepare notes from conference call; email to D. Michaluk.
May 30, 2023	A. MacFarlane	0.40	Telephone conference call with G. Bourikas, N. Brearton and D. Michaluk re: [redacted] issues and letter to Stikeman.
May 30, 2023	D. Michaluk	0.80	Meeting with KPMG and BLG team regarding letter to GIA.
May 31, 2023	D. Michaluk	1.40	Revise GIA letter, receive KPMG feedback on same and finalize GIA letter.
Jun 5, 2023	A. MacFarlane	0.30	Review of draft letter to GIA.
Jun 6, 2023	D. Michaluk	0.20	Finalize letter to GIA and send to P. Hamilton.
Jun 6, 2023	D. Michaluk	0.70	Call with P. Hamilton of statements and draft reporting memo to KPMG with request to amend letter.
Jun 6, 2023	D. Michaluk	0.30	Draft follow up correspondence to P. Hamilton of Stikemans with reference to privilege caselaw.
Jun 20, 2023	D. Michaluk	0.80	Update, data transfer memorandum.
Jun 22, 2023	D. Michaluk	1.00	Complete update of final [redacted] memo and report to KPMG.

TO OUR FEES $ 16,521.50

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July 17, 2023
Invoice # 698271725
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
M. Fazelpour	7.10	$ 690.00	$ 4,899.00
A. MacFarlane	2.50	1,165.00	2,912.50
D. Michaluk	10.00	820.00	8,200.00
D.R. O'Connor	0.50	1,020.00	510.00
	20.10		$ 16,521.50

Total Fees and Disbursements and Other Charges	16,521.50
HST on Fees and Taxable Disbursements and Other Charges	2,147.80
TOTAL THIS INVOICE	**$ 18,669.30**

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July 17, 2023
Invoice # 698271725
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 16,521.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	2,147.80
Total this Invoice	**$ 18,669.30**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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August 22, 2023

Invoice # 698285467
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to July 31, 2023 in connection with the above matter as described in the attached.

Fees	$ 796.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	103.55
Total this Invoice	**$ 900.05**

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BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

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August 22, 2023
Invoice # 698285467
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to July 31, 2023

Apr 19, 2023	R. Mirdawi	0.20	Emails with M. Fazelpour re corporate search; conducting search for Maple Financial Group Inc. and providing report as requested.
Jul 11, 2023	N.A.V. Miklaucic	0.30	Follow up from G. Bourikas; follow up with A. Bornstein; response from A. Bornstein.
Jul 13, 2023	A. MacFarlane	0.10	Emails from G. Bourikas and N. Brearton with respect to [redacted] and other issues.
Jul 27, 2023	N.A.V. Miklaucic	0.20	Follow up to and from A. Bornstein.

TO OUR FEES $ 796.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. MacFarlane	0.10	$ 1,165.00	$ 116.50
N.A.V. Miklaucic	0.50	1,150.00	575.00
R. Mirdawi	0.20	525.00	105.00
	0.80		$ 796.50

Total Fees and Disbursements and Other Charges	796.50
HST on Fees and Taxable Disbursements and Other Charges	103.55
TOTAL THIS INVOICE	**$ 900.05**

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August 22, 2023
Invoice # 698285467
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 796.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	103.55
Total this Invoice	**$ 900.05**

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September 29, 2023

Invoice # 698297771
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to August 31, 2023 in connection with the above matter as described in the attached.

Fees	$ 7,697.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	1,000.68
Total this Invoice	**$ 8,698.18**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
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September 29, 2023
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File No: 089171/000017
Page 2

KPMG Inc.
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to August 31, 2023

Aug 3, 2023	N.A.V. Miklaucic	0.40	Review calculations provided by A. Bornstein; send email and calculations to N. Brearton and G. Bourikas for input; respond to A. Bornstein.
Aug 8, 2023	N.A.V. Miklaucic	0.10	Discussion with G. Bourikas.
Aug 9, 2023	A. MacFarlane	0.10	Email to and from G. Bourikas and N. Brearton.
Aug 9, 2023	A. MacFarlane	0.70	Telephone conference call with G. Bourikas and N. Brearton to discuss [redacted] issues, CRA and wind-up of estate.
Aug 10, 2023	D. Michaluk	0.20	Correspondence with KPMG and Stikemans regarding protocol and next steps.
Aug 11, 2023	D. Michaluk	0.20	Confer with P. Hamilton and report to KPMG.
Aug 14, 2023	M. Fazelpour	0.40	Review, and draft suggested revisions and comments for draft Data Disposition Order
Aug 14, 2023	D. Michaluk	3.50	Draft final data transfer order for internal review.
Aug 15, 2023	D. Michaluk	0.70	Consider M. Fazelpour feedback on data disposition order, edit same and report to KPMG.
Aug 22, 2023	N.A.V. Miklaucic	0.30	Review issues from N. Brearton; follow up with A. Bornstein and raise issues and request call.
Aug 23, 2023	N.A.V. Miklaucic	0.20	Discussion with A. Bornstein.
Aug 25, 2023	N.A.V. Miklaucic	0.20	Discussion with A. Bornstein re: follow up with client
Aug 28, 2023	N.A.V. Miklaucic	0.30	Review response from G. Bourikas and review calculations spreadsheet; follow up with A. Bornstein with same and respond to G. Bourikas.
Aug 31, 2023	A. MacFarlane	0.50	Telephone attendance with N. Brearton, G. Bourikas and D. Michaluk re: data transfer order.
Aug 31, 2023	D. Michaluk	0.50	Call w N. Brearton, G. Bourikas and A. MacFarlane regarding draft disposition order.

TO OUR FEES $ 7,697.50

Borden Ladner Gervais

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September 29, 2023
Invoice # 698297771
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
M. Fazelpour	0.40	$ 690.00	$ 276.00
A. MacFarlane	1.30	1,165.00	1,514.50
D. Michaluk	5.10	820.00	4,182.00
N.A.V. Miklaucic	1.50	1,150.00	1,725.00
	8.30		$ 7,697.50

Total Fees and Disbursements and Other Charges	7,697.50
HST on Fees and Taxable Disbursements and Other Charges	1,000.68
TOTAL THIS INVOICE	**$ 8,698.18**

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September 29, 2023
Invoice # 698297771
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

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Fees	$ 7,697.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	1,000.68
Total this Invoice	**$ 8,698.18**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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October 23, 2023

Invoice # 698307842
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to September 30, 2023 in connection with the above matter as described in the attached.

Fees	$ 3,141.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	408.40
Total this Invoice	**$ 3,549.90**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

Borden Ladner Gervais LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 5.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

Borden Ladner Gervais

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October 23, 2023
Invoice # 698307842
File No: 089171/000017
Page 2

KPMG Inc.
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to September 30, 2023

Sep 1, 2023	D. Michaluk	1.00	Edit data disposition order per KPMG feedback.
Sep 5, 2023	D. Michaluk	0.40	Review and edit second draft of data disposition order and report to KPMG and A. MacFarlane.
Sep 6, 2023	A. MacFarlane	0.50	Review and revise draft order.
Sep 6, 2023	A. MacFarlane	0.20	Email to D. Michaluk re: draft Order.
Sep 6, 2023	D. Michaluk	0.30	Review and consider A. MacFarlane feedback on draft data disposition order, propose same to GIA and report to KPMG.
Sep 14, 2023	A. MacFarlane	0.50	Telephone attendance with GIA, N. Brearton and P. Hamilton to discuss data transfer order and status of liquidation proceedings.
Sep 14, 2023	A. MacFarlane	0.30	Follow-up call with N. Brearton to discuss [redacted] issues.

TO OUR FEES $ 3,141.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. MacFarlane	1.50	$ 1,165.00	$ 1,747.50
D. Michaluk	1.70	820.00	1,394.00
	3.20		$ 3,141.50

Total Fees and Disbursements and Other Charges	3,141.50
HST on Fees and Taxable Disbursements and Other Charges	408.40

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0001

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October 23, 2023
Invoice # 698307842
File No: 089171/000017
Page 3

KPMG Inc.
Re: Maple Bank GmbH

TOTAL THIS INVOICE	**$ 3,549.90**

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 5.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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October 23, 2023
Invoice # 698307842
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 3,141.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	408.40
Total this Invoice	**$ 3,549.90**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

PAYABLE ON RECEIPT
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November 20, 2023

Invoice # 698317959
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to October 31, 2023 in connection with the above matter as described in the attached.

Fees	$ 1,032.00
Disbursements and Other Charges	3.90
HST on Fees and Taxable Disbursements and Other Charges	134.67
Total this Invoice	**$ 1,170.57**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 5.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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November 20, 2023
Invoice # 698317959
File No: 089171/000017
Page 2

KPMG Inc.
Re: Maple Bank GmbH

PROFESSIONAL SERVICES RENDERED to October 31, 2023

Oct 4, 2023	N.A.V. Miklaucic	0.20	Follow-up from G. Bourikas and with the CRA.
Oct 5, 2023	N.A.V. Miklaucic	0.20	Discussion with A. Bornstein and follow up with KPMG.
Oct 10, 2023	N.A.V. Miklaucic	0.30	Response from A. Bornstein; respond to same and send to KPMG the update.
Oct 24, 2023	D. Michaluk	0.20	Confer with KPMG and P. Hamilton regarding status and next steps.
Oct 25, 2023	A. Gasparini	0.20	Review court documents and email A. MacFarlane regarding fee approval.

TO OUR FEES $ 1,032.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Gasparini	0.20	$ 315.00	$ 63.00
D. Michaluk	0.20	820.00	164.00
N.A.V. Miklaucic	0.70	1,150.00	805.00
	1.10		$ 1,032.00

DISBURSEMENTS AND OTHER CHARGES:

Taxable G=GST; Q=QST; H=HST; P=PST

Copies	$3.90	H
Total Taxable Disbursements and Other Charges	3.90	

Total Disbursements and Other Charges 3.90

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 5.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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Total Fees and Disbursements and Other Charges	1,035.90
HST on Fees and Taxable Disbursements and Other Charges	134.67
TOTAL THIS INVOICE	**$ 1,170.57**

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November 20, 2023
Invoice # 698317959
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 1,032.00
Disbursements and Other Charges	3.90
HST on Fees and Taxable Disbursements and Other Charges	134.67
Total this Invoice	**$ 1,170.57**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

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GST/HST REGISTRATION # R869096974RT0001

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December 20, 2023

Invoice # 698331831
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to November 30, 2023 in connection with the above matter as described in the attached.

Fees	$ 5,450.00
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	708.50
Total this Invoice	**$ 6,158.50**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 5.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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PROFESSIONAL SERVICES RENDERED to November 30, 2023

Nov 2, 2023	A. MacFarlane	0.70	Telephone conference call with N. Breaton and G. Bourikas to discuss fee taxation.
Nov 5, 2023	A. MacFarlane	0.20	Emails from N. Brearton and G. Bourikas re: fee assessment before Ilchenko J.
Nov 7, 2023	A. Gasparini	0.50	Coordinate with J. Earl and E. Tucci regarding invoices; review invoice detail report and draft fees affidavit shell.
Nov 7, 2023	A. MacFarlane	0.20	Telephone attendance with A. Gasparini to discuss fee affidavit.
Nov 14, 2023	A. Gasparini	1.00	Revise special appointment and case conference request forms; review invoices, create folder and list in chronological order.
Nov 14, 2023	A. MacFarlane	0.20	Telephone attendance with Ilchenko J. re: fee application scheduling issues.
Nov 14, 2023	A. MacFarlane	0.20	Email to and from G. Bourikas re: fee application.
Nov 14, 2023	A. MacFarlane	0.20	Email to and from N. Brearton re: questions regarding fee approval process.
Nov 14, 2023	A. MacFarlane	0.20	Follow-up emails from N. Brearton re: fee approval process.
Nov 15, 2023	A. Gasparini	0.30	Correspond with A. MacFarlane regarding special appointment form and revise form and send folder with all pertaining invoices.
Nov 16, 2023	A. Gasparini	0.20	Finalize special appointment request form and submit to Bankruptcy Court.
Nov 16, 2023	A. MacFarlane	0.20	Review of revised court order from P. Hamilton re: final data transfer.
Nov 20, 2023	A. MacFarlane	0.20	Email to and from D. Michaluk re: further changes made to final data transfer order by Stikes.
Nov 20, 2023	D. Michaluk	0.50	Review GIA amendment proposals and draft feedback to KPMG regarding the same.
Nov 23, 2023	A. MacFarlane	0.50	Telephone conference call with N. Brearton, G. Bourikas and D. Michaluk to discuss data transfer final order and fee taxation.
Nov 23, 2023	D. Michaluk	0.30	Call with KPMG and A. MacLeod regarding data transfer order.

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December 20, 2023
Invoice # 698331831
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

Nov 24, 2023	D. Michaluk	0.30	Draft communication to GIA counsel regarding settlement of order, report to KPMG and engage in follow-up with GIA counsel.
Nov 28, 2023	D. Michaluk	0.60	Discussion with GIA counsel (Hamilton) regarding settling terms of order, report to KPMG and confer with KPMG regarding the same.
Nov 30, 2023	D. Michaluk	0.20	Discussion with P. Hamilton re settlement of order terms and report to KPMG.

TO OUR FEES $ 5,450.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Gasparini	2.00	$ 315.00	$ 630.00
A. MacFarlane	2.80	1,165.00	3,262.00
D. Michaluk	1.90	820.00	1,558.00
	6.70		$ 5,450.00

Total Fees and Disbursements and Other Charges	5,450.00
HST on Fees and Taxable Disbursements and Other Charges	708.50
TOTAL THIS INVOICE	**$ 6,158.50**

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 5.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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December 20, 2023
Invoice # 698331831
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 5,450.00
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	708.50
Total this Invoice	**$ 6,158.50**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

PAYABLE ON RECEIPT
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KPMG Inc.
Suite 4600, 333 Bay Street
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December 31, 2023

Invoice # 698335702
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to December 31, 2023 in connection with the above matter as described in the attached.

Fees	$ 8,832.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	1,148.23
Total this Invoice	**$ 9,980.73**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 5.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

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PROFESSIONAL SERVICES RENDERED to December 31, 2023

Dec 7, 2023	A. MacFarlane	0.50	Telephone conference call with GIA, N. Brearton and G. Bourikas to discuss winding-up estate and data issues.
Dec 7, 2023	A. MacFarlane	0.20	Telephone conference follow-up call with G. Bourikas, N. Brearton to discuss data transfer order and fee approval process.
Dec 7, 2023	A. MacFarlane	0.20	Email from D. Michaluk re: data transfer order.
Dec 8, 2023	A. MacFarlane	0.20	Review of draft revised data transfer order; email to D. Michaluk re: same.
Dec 8, 2023	D. Michaluk	0.40	Edit draft data disposition order and seek feedback from KPMG on same.
Dec 12, 2023	D. Michaluk	0.20	Confer with KPMG and P. Hamilton regarding resolution of terms of order.
Dec 12, 2023	D. Michaluk	0.30	Draft letter to MFGI shareholders for A. MacFarlane review.
Dec 14, 2023	A. Gasparini	1.60	Draft participant sheet and send to Court Clerk; attend case conference with A. MacFarlane before Associate Justice Ilchenko; revise precedent fee affidavit and send to G. Bourikas.
Dec 14, 2023	A. Gasparini	0.30	Meeting with A. MacFarlane re Maple bank fees affidavit instructions.
Dec 14, 2023	A. MacFarlane	0.70	Court attendance before Ilchenko J to discuss fee approval for KPMG and BLG.
Dec 14, 2023	A. MacFarlane	0.20	Email to Ilchenko J with respect to prior cost reports, orders and etc.
Dec 14, 2023	A. MacFarlane	0.20	Email to G. Bourikas re: prior court approval for fees.
Dec 14, 2023	A. MacFarlane	0.40	Emails to and from N. Brearton, G. Bourikas and A. Gasparini re: fee approval process.
Dec 14, 2023	A. MacFarlane	0.20	Office discussion with A. Gasparini re: fee approval process for Maple Bank.
Dec 14, 2023	A. MacFarlane	0.20	Review of prior fee approvals.
Dec 14, 2023	A. MacFarlane	0.20	Telephone conference call with G. Bourikas and N. Brearton to discuss fee approval process.
Dec 14, 2023	A. MacFarlane	0.30	Email to and from D. Michaluk with respect to draft email to shareholders of Maple Leaf Financing.

Borden Ladner Gervais

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Dec 17, 2023	D. Michaluk	0.40	Edit letter to MFGI shareholders and circulate to client for review.
Dec 20, 2023	A. MacFarlane	0.30	Review and revise draft letter to shareholders.
Dec 20, 2023	A. MacFarlane	0.20	Office discussion with N. Hollard to discuss fee taxation.
Dec 20, 2023	A. MacFarlane	0.10	Email to and from D. Michaluk re: revisions to draft letter.
Dec 20, 2023	A. MacFarlane	0.20	Emails from N. Brearton and G. Bourikas re: revisions to draft letter.
Dec 20, 2023	D. Michaluk	0.30	Consider P. Hamilton feedback regarding order and respond to same.
Dec 20, 2023	D. Michaluk	0.20	Confer with G. Bourikas regarding letter to shareholders and edit same.
Dec 21, 2023	A. MacFarlane	0.20	Review of revised draft letter to shareholders and data transfer order.
Dec 21, 2023	A. MacFarlane	0.10	Emails from D. Michaluk and N. Brearton.
Dec 21, 2023	D. Michaluk	0.30	Review A. MacFarlane edits to letter, confer with P. Hamilton regarding edits to order and report to KPMG.
Dec 22, 2023	D. Michaluk	0.10	Correspondence with P. Hamilton regarding letter to MFGI shareholders.
Dec 27, 2023	A. Gasparini	2.70	Review legal invoices and redact private information for fee affidavit.
Dec 28, 2023	A. Gasparini	0.70	Review legal invoices and redact private information.

TO OUR FEES $ 8,832.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Gasparini	5.30	$ 315.00	$ 1,669.50
A. MacFarlane	4.60	1,165.00	5,359.00
D. Michaluk	2.20	820.00	1,804.00

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December 31, 2023
Invoice # 698335702
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

12.10	$ 8,832.50	

Total Fees and Disbursements and Other Charges	8,832.50
HST on Fees and Taxable Disbursements and Other Charges	1,148.23
TOTAL THIS INVOICE	**$ 9,980.73**

Borden Ladner Gervais LLP
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December 31, 2023
Invoice # 698335702
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 8,832.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	1,148.23
Total this Invoice	**$ 9,980.73**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0001

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February 7, 2024

Invoice # 698351736
Page 1

Attention: Mr. Nick Brearton
President

Re: Maple Bank GmbH

File No: 089171/000017

PROFESSIONAL SERVICES rendered to January 31, 2024 in connection with the above matter as described in the attached.

Fees	$ 17,533.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	2,279.36
Total this Invoice	**$ 19,812.86**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Alex MacFarlane

PAYABLE ON RECEIPT
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PROFESSIONAL SERVICES RENDERED to January 31, 2024

Jan 3, 2024	A. Gasparini	1.00	Redact invoices for affidavit of fees.
Jan 4, 2024	A. Gasparini	1.40	Redact invoices for affidavit of fees.
Jan 5, 2024	A. Gasparini	1.00	Redact invoices for affidavit of fees.
Jan 8, 2024	A. Gasparini	2.50	Redact invoices for affidavit of fees.
Jan 9, 2024	D. Michaluk	0.10	Confer with GIA counsel and report to KPMG.
Jan 10, 2024	A. Gasparini	2.40	Redact invoices for affidavit of fees; draft list of individuals for matter and speak with N. Hollard regarding invoices for fees affidavit.
Jan 11, 2024	N.A.V. Miklaucic	0.30	Review status and follow up with N. Brearton and G. Bourikas.
Jan 12, 2024	N. Hollard	0.90	Review draft report of cost counsel and case law re approval of fees; review invoice redactions.
Jan 12, 2024	N.A.V. Miklaucic	0.20	Follow up from G. Bourikas and N. Brearton and follow up with DOJ.
Jan 15, 2024	A. Gasparini	0.40	Speak with N. Hollard regarding redactions for invoices.
Jan 15, 2024	N. Hollard	0.60	Confer with A. MacFarlane re: scope of invoice redactions; review and consider redacted invoices; confer with A. Gasparini re: redacted invoices and scope of redactions.
Jan 17, 2024	N. Hollard	0.10	Correspond with A. MacFarlane and A. Gasparini re: fee discussion.
Jan 17, 2024	A. MacFarlane	0.20	Email to and from N. Brearton re: GIA inquiries with respect to wind-down of estate.
Jan 17, 2024	A. MacFarlane	0.20	Emails from N. Hollard re: fee assessment.
Jan 17, 2024	A. MacFarlane	0.20	Review of correspondence from GIA re: winding-down of estate.
Jan 17, 2024	D. Michaluk	0.30	Confer with KPMG regarding GIA correspondence and follow-up with GIA counsel
Jan 17, 2024	N.A.V. Miklaucic	0.30	Review draft statements from DOJ/CRA; follow up with N. Brearton and G. Bourikas
Jan 18, 2024	A. MacFarlane	0.10	Review of correspondence from GIA with respect to inquiries regarding data transfer issues.
Jan 18, 2024	A. MacFarlane	0.10	Review of final Data Transfer Order.
Jan 18, 2024	N.A.V. Miklaucic	0.10	Response from N. Brearton.

Borden Ladner Gervais

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Jan 19, 2024	A. Gasparini	0.30	Redact invoices for fees affidavit.
Jan 19, 2024	D. Michaluk	0.10	Confer with P. Hamilton of Stikemans and report to KPMG.
Jan 22, 2024	A. Gasparini	2.00	Redact invoices and send to N. Hollard for review.
Jan 22, 2024	N. Hollard	0.70	Review invoice redactions.
Jan 22, 2024	D. Michaluk	0.40	Review and consider N. Brearton message to GIA and respond to same.
Jan 23, 2024	A. Gasparini	3.00	Correspond with J. Earl regarding outstanding and missing invoices; review all invoices and compare to matter ledger; redact remaining invoices and send to N. Hollard.
Jan 23, 2024	N. Hollard	1.30	Review invoice redactions.
Jan 23, 2024	N. Hollard	0.40	Review letter from J. Kuhne re: winding down and next steps; review correspondence from N. Brearton re: proposed response to J. Kuhne with attachments; correspond with A. MacFarlane re: comments to KPMG's step plan.
Jan 23, 2024	A. MacFarlane	0.20	Review of step memo.
Jan 23, 2024	A. MacFarlane	0.20	Review of revised letter to SG shareholders and draft final Data Transfer Order.
Jan 23, 2024	A. MacFarlane	0.20	Review and revise final Data Transfer Order.
Jan 23, 2024	A. MacFarlane	0.20	Office discussion with N. Hollard to discuss timetable.
Jan 23, 2024	A. MacFarlane	0.20	Emails to and from N. Brearton re: final Data Transfer Order and step memo.
Jan 23, 2024	A. MacFarlane	0.20	Follow-up email to N. Brearton re: step memo.
Jan 23, 2024	A. MacFarlane	0.20	Email from N. Hollard re: step memo and Endorsement of Ilchenko J.
Jan 24, 2024	A. Gasparini	0.40	Attending meeting with A. MacFarlane and N. Hollard regarding step plan and finalizing fees affidavit.
Jan 24, 2024	N. Hollard	0.40	Meeting with A. MacFarlane and A. Gasparini re review of invoices, steps towards discharge.
Jan 24, 2024	N. Hollard	1.40	Review invoice redactions.
Jan 24, 2024	A. MacFarlane	0.40	Meeting with N. Hollard and A. Gasparini to discuss motion to approve fees and preparation of motion record including fee affidavits.

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Jan 24, 2024	A. MacFarlane	0.10	Email to D. Michaluk and N. Hollard re: data transfer issues.
Jan 25, 2024	N. Hollard	0.90	Review invoice redactions.
Jan 26, 2024	A. Gasparini	0.20	Call with N. Hollard re: redactions revisions.
Jan 26, 2024	N. Hollard	0.60	Attend call with GIA, Maple Bank re: data transfer and next steps.
Jan 26, 2024	N. Hollard	0.20	Call with A. Gasparini re: invoice review.
Jan 26, 2024	A. MacFarlane	0.60	Telephone conference call with GIA, N. Hollard and N. Brearton to discuss data transfer issues and winding-up estate.
Jan 29, 2024	N. Hollard	0.20	Review invoice redactions.
Jan 30, 2024	A. MacFarlane	0.50	Telephone conference call with N. Brearton, G. Bourikas and D. Michaluk to discuss comments on data transfer order and letter to shareholders.
Jan 30, 2024	A. MacFarlane	0.30	Review of revised correspondence to shareholders and data transfer order.
Jan 30, 2024	A. MacFarlane	0.10	Email from J. Recine re: MFG shareholders and data transfer order.
Jan 30, 2024	D. Michaluk	0.80	Call with KPMG regarding GIA feedback on order.
Jan 31, 2024	D. Michaluk	0.10	Email P. Hamilton of Stikemans regarding final data disposition order.

TO OUR FEES $ 17,533.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
A. Gasparini	14.60	$ 330.00	$ 4,818.00
N. Hollard	7.70	600.00	4,620.00
A. MacFarlane	4.20	1,275.00	5,355.00
D. Michaluk	1.80	895.00	1,611.00
N.A.V. Miklaucic	0.90	1,255.00	1,129.50

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February 7, 2024
Invoice # 698351736
File No: 089171/000017

KPMG Inc.
Re: Maple Bank GmbH

	29.20	$ 17,533.50

Total Fees and Disbursements and Other Charges	17,533.50
HST on Fees and Taxable Disbursements and Other Charges	2,279.36
TOTAL THIS INVOICE	**$ 19,812.86**

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Bay Adelaide Centre
Toronto, ON M5H 2S5

February 7, 2024
Invoice # 698351736
AM/AM

Re: Maple Bank GmbH

File No: 089171/000017

REMITTANCE COPY

Fees	$ 17,533.50
Disbursements and Other Charges	0.00
HST on Fees and Taxable Disbursements and Other Charges	2,279.36
Total this Invoice	**$ 19,812.86**

PLEASE REFER TO PAYMENT OPTIONS PAGE FOR REMITTANCE INFORMATION.

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 5.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

Court File No. CV-16-11290-00CL

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AFFIDAVIT OF BEVAN BROOKSBANK
(Sworn February 27, 2024)

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Lawyers for KPMG Inc., in its capacity as Liquidator of the business in Canada of Maple Bank GmbH

Court File No. CV-16-11290-00CL

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SIXTEENTH REPORT OF KPMG INC. IN ITS CAPACITY AS COURT APPOINTED LIQUIDATOR OF THE BUSINESS IN CANADA OF MAPLE BANK GMBH AND ITS ASSETS AS DEFINED IN SECTION 618 OF THE BANK ACT

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