

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF INSCAPE CORPORATION, INSCAPE INC.
AND INSCAPE (NEW YORK) INC.

**EIGHTH REPORT OF THE MONITOR
ALVAREZ & MARSAL CANADA INC.**

NOVEMBER 22, 2023

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1.0 INTRODUCTION

- 1.1 On January 12, 2023 (the “**Filing Date**”), each of Inscape Corporation (“**Inscape Corp**”), Inscape (New York) Inc. (“**Inscape New York**”) and Inscape Inc. (“**Inscape Delaware**”, and collectively with Inscape Corp and Inscape New York, the “**Inscape Group**” or the “**Applicants**”) obtained an initial order (the “**Initial Order**”) from the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”). The proceedings commenced thereby are referred to herein as the “**CCAA Proceedings**”. Among other things, the Initial Order appointed Alvarez & Marsal Canada Inc. (“**A&M**”) as monitor of the Applicants in the CCAA Proceedings (in such capacity, the “**Monitor**”).
- 1.2 On January 20, 2023, the Applicants obtained an amended and restated Initial Order (“**ARIO**”) that, among other things, extended the Stay Period (as defined in the ARIO).
- 1.3 On March 1, 2023, the United States Bankruptcy Court for the Southern District of New York entered an order (the “**Chapter 15 Recognition Order**”), among other things: (i) enforcing the ARIO, including any extensions, amendments or modifications thereto, in the United States; and (ii) recognizing the CCAA Proceedings as foreign main proceedings.
- 1.4 In connection with the CCAA Proceedings, the Monitor has previously served and filed with this Court seven reports (collectively, the “**Prior Reports**”), including the Fourth Report of the Monitor dated April 15, 2023 (the “**Fourth Report**”), the Fifth Report of the Monitor dated June 6, 2023 (the “**Fifth Report**”), the Sixth Report of the Monitor dated July 11, 2023 (the “**Sixth Report**”) and the Seventh Report of the Monitor dated October

24, 2023 (the “**Seventh Report**”). A&M also filed the Pre-Filing Report of the Proposed Monitor dated January 11, 2023 (the “**Pre-Filing Report**”). The Prior Reports, Pre-Filing Report and other Court-filed documents in the CCAA Proceedings are available on the Monitor’s case website at: www.alvarezandmarsal.com/InscapeCorporation (the “**Case Website**”).

- 1.5 Inscape Corp was incorporated under the laws of the Province of Ontario and was previously publicly listed on the Toronto Stock Exchange (TSX:INQ).¹ Inscape New York (a New York registered corporation) is a wholly-owned direct subsidiary of Inscape Delaware (a Delaware registered corporation), and an indirect subsidiary of Inscape Corp.
- 1.6 The Inscape Group’s business was the manufacturing and distribution of office furniture to customers predominantly located in the United States and Canada, with product lines that included cubicles, movable walls, filing cabinets, bookcases and other ergonomic furniture.
- 1.7 As discussed in the Prior Reports, the CCAA Proceedings were commenced to provide a platform for the Applicants to conduct an orderly wind-down and liquidation of their assets and business, and to maximize realizations for the benefit of all stakeholders (the “**Orderly Wind-Down**”).

¹ Following a delisting review by the Toronto Stock Exchange, Inscape Corp’s shares were delisted effective close of market on February 21, 2023. Trading of shares has been suspended since January 12, 2023 as a result of the CCAA Proceedings.

2.0 PURPOSE OF THIS REPORT

2.1 In the days leading up to the date of the Seventh Report, the Applicants and the Monitor discussed and attempted to finalize the Applicants' motion for an Order contemplating, among other things, the eventual termination of these CCAA Proceedings. For the reasons discussed in the Seventh Report, the Applicants' motion was not finalized in time and, accordingly, the Monitor brought a motion to extend the Stay of Proceedings.

2.2 Pursuant to an endorsement of the Court dated October 27, 2023, the Applicants' contemplated motion was adjourned to November 28, 2023, and the Stay of Proceedings was likewise extended to the same date.

2.3 The purpose of this Eighth Report of the Monitor (the "**Eighth Report**") is to provide the Court with information and, where applicable, the Monitor's views on:

- (i) the status of the Orderly Wind-Down which is now substantially complete;
- (ii) the activities remaining in the CCAA Proceedings (the "**Remaining Activities**") to bring these proceedings to an end;
- (iii) the activities of the Monitor since the date of the Seventh Report;
- (iv) the Applicants' motion for an order (the "**Discharge and Termination Order**"), among other things:
 - (a) extending the Stay Period up to and including the earlier of (i) December 15, 2023, and (ii) the filing of the Discharge Certificate (as defined below);

- (b) approving each of the Fourth Report, Fifth Report, Sixth Report, Seventh Report and this Eighth Report of the Monitor and the activities and conduct of the Monitor described therein;
- (c) approving the fees and disbursements of the Monitor and its Canadian counsel, Aird & Berlis LLP (“**A&B**”) and its U.S. counsel, Faegre Drinker Biddle & Reath LLP (“**Faegre**”);
- (d) terminating these CCAA Proceedings, releasing the Court-ordered charges granted, and discharging A&M as Monitor, in each case effective upon the filing of a discharge certificate by the Monitor confirming that the Monitor has completed the Remaining Activities to complete the administration of the CCAA Proceedings (the “**Discharge Certificate**”); and
- (e) granting certain releases in favour of the director and officers of the Applicants, among others;
- (v) the Monitor’s conclusions and recommendations in connection with the foregoing, as applicable.

3.0 TERMS OF REFERENCE AND DISCLAIMER

3.1 In preparing this Eighth Report, the Monitor has been provided with, and has relied upon, unaudited financial information and the books and records prepared by the Applicants, and has had discussions with management of the Applicants and its legal counsel (collectively, the “**Information**”). Except as otherwise described in this Eighth Report:

- (i) the Monitor has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards (“CAS”) pursuant to the *Chartered Professional Accountants Canada Handbook* (the “CPA Handbook”) and, accordingly, the Monitor expresses no opinion or any other form of assurance contemplated under the CAS in respect of the Information; and
- (ii) some of the information referred to in this Eighth Report consists of forecasts and projections. An examination or review of the financial forecasts and projections, as outlined in the CPA Handbook, has not been performed.

3.2 Future-oriented financial information referred to in this Eighth Report was prepared based on the Applicants’ management’s estimates and assumptions. Readers are cautioned that since projections are based upon assumptions about future events and conditions that are not ascertainable, actual results may vary from the projections, even if the assumptions materialize, and the variations could be significant.

3.3 This Eighth Report should be read in conjunction with the affidavit of Eric Ehgoetz sworn November 17, 2023 (the “**Eighth Ehgoetz Affidavit**”). Capitalized terms used but not otherwise defined in this Eighth Report shall have the meanings given to them in the Eighth Ehgoetz Affidavit.

3.4 Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian dollars (“CAD”).

4.0 ORDERLY WIND-DOWN

4.1 In the Prior Reports, the Monitor provided an overview of the activities undertaken by the Applicants in connection with the Orderly Wind-Down. The following is intended to provide an update on these activities since the date of the Seventh Report.

Employees

4.2 As of the date of this Eighth Report, there are two remaining employees who continue assisting the Applicants with certain wind-down activities on a part-time, hourly basis. Payroll costs, based on hourly rates, associated with the continued employment of these two employees are expected to be relatively modest and were included in the Updated Cash Flow Forecast discussed in the Seventh Report.

4.3 As discussed in the Seventh Report, each of Mr. Eric Ehgoetz (CEO) and Mr. Jon Szczur (CFO) (together, “**Management**”) have remained with the Inscape Group in their existing capacities as directors and/or officers to assist with the Orderly Wind-Down and to assist in the completion of the Remaining Activities until the conclusion of the CCAA Proceedings anticipated to be no later than December 15, 2023. As compensation, Management has been receiving Management Payments (as defined in the Seventh Report).

Accounts Receivable

- 4.4 Since the date of the Seventh Report, the Applicants have collected approximately \$40,000 in accounts receivable, and expect to collect the remaining amounts that were included in the Updated Cash Flow Forecast discussed in the Seventh Report.
- 4.5 At this time, the Applicants and the Monitor do not believe that any additional accounts receivable, other than those included in the Updated Cash Flow Forecast, are collectible.

Jamestown Facility

- 4.6 The Applicants previously operated a manufacturing and warehouse facility located in Jamestown, New York (the “**Jamestown Facility**”). The Jamestown Facility consists of approximately 5,000 square feet of office space (the “**Office Unit**”) and approximately 25,000 square feet of manufacturing and warehousing space (the “**Plant Unit**”).
- 4.7 The Jamestown Facility is leased pursuant to an agreement dated December 29, 2020 (the “**Jamestown Lease**”) between Inscape New York and Lynn Development, Inc. (the “**Jamestown Landlord**”). A copy of the Jamestown Lease is appended as Exhibit “I” to the Affidavit of Eric Ehgoetz sworn January 11, 2023.
- 4.8 The Applicants are no longer occupying the Jamestown Facility and have been working with the Jamestown Landlord to find a suitable tenant to assume the Applicants’ obligation under the Jamestown Lease. In June 2023, the Plant Unit was leased to a third party and, as such, the Applicants’ last rent payment was made in May 2023. As of the date of this Eighth Report, no tenant has been found for the Office Unit.

- 4.9 As described in the Seventh Report, discussions have been had with the Jamestown Landlord to offset the Remaining Lease Obligation (as defined in the Seventh Report, approximately US\$100,000) against the balance owing under the Jamestown Note (as defined in the Seventh Report, approximately US\$170,000) and to pursue repayment of the net balance of approximately US\$70,000 (the “**Net Jamestown Balance**”). At this time, the Monitor has determined that the Applicants do not have the liquidity to continue pursuing such discussions, and no additional recoveries in connection with the Jamestown Facility are expected.
- 4.10 Accordingly, the Net Jamestown Balance is a contingent asset of the estate of the Applicants, which will vest upon the trustee in bankruptcy if and when the Applicants make an assignment into bankruptcy.

Claim for Unpaid Commission

- 4.11 On November 13, 2023, the Monitor received an email from John F. Duffy Jr. asserting a claim of \$45,000.00 on account of unpaid commissions for worked performed prior to the commencement of the CCAA Proceedings. Mr. Duffy Jr. was employed by Inscape Corporation pursuant to a conditional offer of employment dated April 21, 2022 and entered into on April 24, 2022 (the “**Employment Agreement**”).
- 4.12 The Employment Agreement is governed by New York law.
- 4.13 The Monitor and its Canadian and U.S. legal counsel have reviewed the documents provided by Mr. Duffy Jr. and any other information available to the Monitor from the Applicants’ books and records. Based on this review and consultation with its legal

counsel, the Monitor believes that Mr. Duffy Jr.'s claim is a pre-filing unsecured claim which may not be validly asserted personally against the director and officers of the Applicants.

5.0 CASH FLOW FORECAST

5.1 The Applicants seek to extend the Stay of Proceedings until December 15, 2023 at the latest.

5.2 As discussed in the Seventh Report, the Applicants, with assistance from the Monitor, prepared an updated cash flow forecast (the “**Updated Cash Flow Forecast**”), a copy of which is attached as Appendix “B” to the Seventh Report, for the eight-week period ending December 15, 2023.

5.3 The Monitor’s discussion on the Updated Cash Flow Forecast is contained in its Seventh Report. Pursuant to the Updated Cash Flow Forecast, the Applicants have sufficient liquidity to complete the Remaining Activities and continue to operate through December 15, 2023.

6.0 REMAINING ACTIVITIES

6.1 The expected Remaining Activities of the Monitor, to be completed as part of the Orderly Wind-Down and to complete the CCAA Proceedings, include the following:

- (i) making remaining cash disbursements in accordance with the Updated Cash Flow Forecast;
- (ii) completing statutory and administrative duties and filing; and

(iii) filing of the Discharge Certificate.

7.0 APPROVAL OF FEES AND DISBURSEMENTS

7.1 Pursuant to paragraphs 30 and 31 of the ARIO: (i) the Monitor and its legal counsel shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, whether incurred prior to, on or subsequent to the date of the Initial Order; and (ii) the Monitor and its legal counsel shall pass their accounts from time to time before the Court.

7.2 Attached hereto as **Appendix “A”** is the Affidavit of Josh Nevsky sworn November 22, 2023 (the “**Nevsky Affidavit**”), attesting to the fees and disbursements of the Monitor for the period of February 25, 2023 to November 18, 2023 in the aggregate amount of \$390,943.80, comprised of fees of \$335,735.00, disbursements of \$10,286.02 (primarily for the publication of a notice of the proceedings in *The Globe and Mail* newspaper and case website management fees) and HST of \$44,922.78.

7.3 A&M Accounts in respect of the period prior to February 25, 2023 were previously approved by this Court pursuant to the Ancillary Relief Order dated March 24, 2023.

7.4 Attached hereto as **Appendix “B”** is the Affidavit of Kyle Plunkett of A&B, sworn November 21, 2023 (the “**Plunkett Affidavit**”), attesting to the fees and disbursements of A&B, for the period March 1, 2023 to November 17, 2023 in the aggregate amount of \$211,084.83, comprised of fees of \$186,648.00, disbursements of \$24,271.28 and HST of \$165.55. The anticipated fees of A&B to the date of the discharge hearing are anticipated to be \$12,000.

- 7.5 The Monitor confirms that the fees and disbursements set out in the A&B invoices relate to advice sought by the Monitor and assistance provided in respect of the CCAA Proceedings, and that, in the Monitor's view, A&B's fees and disbursements are properly chargeable, reasonable and appropriate.
- 7.6 Attached hereto as **Appendix "C"** is the Affidavit of Richard Bernard of Faegre, sworn October 23, 2023 (the "**Bernard Affidavit**"), attesting to the fees and disbursements of Faegre, for the period January 4, 2023 to August 31, 2023 in the aggregate amount of US\$63,139.00, comprised of fees of US\$62,996.50 and disbursements of US\$142.50. The anticipated fees of Faegre to the date of the discharge hearing are anticipated to be US\$13,731.70.
- 7.7 The Monitor confirms that the fees and disbursements set out in the Faegre invoices relate to advice sought by the Monitor and assistance provided in respect of matters relating to Inscap Group's Chapter 15 recognition proceedings, the review of the Lender's security, and other U.S. related matters in connection with the CCAA Proceedings and that, in the Monitor's view, Faegre's fees and disbursements are properly chargeable, reasonable and appropriate.
- 7.8 It is the Monitor's view that the fees and disbursements of the Monitor and its legal counsel, as described in the Nevsky Affidavit, the Plunkett Affidavit and the Bernard Affidavit, respectively, are reasonable and appropriate in the circumstances, having regard to the scope of activity undertaken by the Monitor in the CCAA Proceedings.

8.0 RELEASES

- 8.1 The proposed CCAA Termination Order provides for a release of all claims of any kind whatsoever against the director and officers of the Applicants (the “**D&Os**”), the Applicants’ advisors, the Monitor and the Monitor’s counsel (the “**Released Parties**”), which claims may be based on any act or omission, transaction, dealing or other occurrence existing or taking place on or prior to the filing of the Discharge Certificate.
- 8.2 The proposed releases do not release any claim that is not permitted to be released pursuant to section 5.1(2) of the CCAA.
- 8.3 As at the date of this Report, the Monitor is aware of one potential claim against the D&Os, however, the Monitor has not received any correspondence or documentation from that party since February 2023 in connection with the claim.
- 8.4 Every known party with a potential claim against the D&Os was provided with notice of the Applicants’ motion for the proposed CCAA Termination Order, and have the opportunity to consider the proposed releases.
- 8.5 In the Monitor’s view:
- (i) the releases are proportionate given the contributions of the D&Os to these CCAA Proceedings for the benefit of a variety of stakeholders;
 - (ii) the releases will limit or eliminate claims for contribution and indemnity that the D&Os may have against the Applicants, including certain wages and related amounts that were foregone by the D&Os during the CCAA Proceedings;

- (iii) as stated in paragraph 8.2, the contemplated releases carve out those claims contemplated in section 5.1(2) of the CCAA, consistent with previous similar releases granted by this Court;
- (iv) in the circumstances, the Monitor does not see any reason why the releases ought not to be granted.

9.0 ACTIVITIES OF THE MONITOR SINCE THE SEVENTH REPORT

9.1 Since the date of the Seventh Report, the activities of the Monitor have included the following:

- (i) engaging in discussions with the Inscap Group and their legal counsel regarding the CCAA Proceedings and the Chapter 15 recognition proceedings;
- (ii) assisting the Inscap Group with communications to employees, suppliers and other parties;
- (iii) monitoring receipts, disbursements and purchase commitments, including review of payments made;
- (iv) responding to inquiries from stakeholders, including addressing questions or concerns of parties who contacted the Monitor on the hotline number or email account established by the Monitor for the CCAA Proceedings;
- (v) attending the court hearing on October 27, 2023 in respect of its motion to extend the Stay of Proceedings;

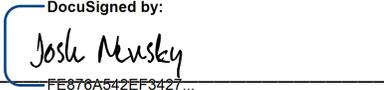
- (vi) posting non-confidential materials filed with the Court to the Case Website; and
- (vii) with the assistance of its legal counsel, preparing this Eighth Report.

10.0 CONCLUSIONS AND RECOMMENDATIONS

10.1 For the reasons as set out in this Eighth Report, the Monitor is of the view that the relief requested is reasonable in the circumstances and respectfully recommends that the Court grant the Discharge Order.

All of which is respectfully submitted to the Court this 22nd day of November, 2023.

**Alvarez & Marsal Canada Inc., in its capacity as
Monitor of Inscape Corporation, Inscape Inc. and Inscape (New York) Inc.,
and not in its personal or corporate capacity**

Per: 
FE876A542EF3427...
Josh Nevsky
Senior Vice-President

APPENDIX "A"

AFFIDAVIT OF JOSH NEVSKY

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF INSCAPE CORPORATION,
INSCAPE INC. AND INSCAPE (NEW YORK) INC.**

**AFFIDAVIT OF JOSH NEVSKY
(Sworn Date November 22, 2023)**

I, JOSH NEVSKY, of the Town of Toronto, in the Province of Ontario, **MAKE OATH
AND SAY:**

1. I am a Senior Vice-President of Alvarez & Marsal Canada Inc. ("**A&M**"), the Court appointed Monitor in these proceedings (the "**Monitor**"). As such, I have knowledge of the matters hereinafter deposed to, except where stated to be on information and belief and where stated I verily believe it to be true.

2. A&M was appointed as Monitor pursuant to the Initial Order (the "**Initial Order**") of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") on January 12, 2023. The Initial Order was amended and restated by the Court on January 20, 2023 (the "**ARIO**"). The Monitor retained Aird & Berlis LLP as its counsel in these proceedings.

3. Pursuant to paragraphs 30 and 31 of the ARIO: (i) the Monitor and its legal counsel shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, whether incurred prior to, on or subsequent to the date of the Initial Order; and (ii) the Monitor and its legal counsel shall pass their accounts from time to time before the Court.

4. Attached hereto and marked as **Exhibit “1”** to this Affidavit is a summary of the invoices rendered by A&M (the “**A&M Accounts**”) in respect of these proceedings for the period from February 25, 2023 to November 18, 2023 (the “**A&M Application Period**”), together with copies of the A&M Accounts. A&M Accounts in respect of the period prior to February 25, 2023 were previously approved by this Court pursuant to the Ancillary Relief Order dated March 24, 2023.

5. A&M expended a total of 560.4 hours in connection with this matter during the A&M Application Period, giving rise to fees and disbursements totalling \$390,943.80, comprised of fees of \$335,735.00, disbursements of \$10,286.02 (primarily for the publication of a notice of the proceedings in *The Globe and Mail* newspaper and case website management fees) and HST of \$44,922.78.

6. Attached hereto and marked as **Exhibit “2”** to this my Affidavit is a summary of the hours incurred and standard hourly rates of the A&M personnel involved in this matter.

7. A&M’s fees and disbursements for its remaining activities in this proceeding will be calculated and billed at A&M’s standard rates. Barring unforeseen circumstances, I estimate that those fees will not exceed \$25,000, excluding disbursements and HST.

8. To the best of my knowledge, A&M’s rates and disbursements are consistent with those in the market for these types of matters and the hourly billing rates charged by A&M are comparable to the rates charged by A&M for services rendered in similar proceedings. A&M has had its rates and disbursements, including the rates of various professionals who provided services in these proceedings, approved by this Court in respect of similar services provided in a number of insolvency and restructuring files.

9. This Affidavit is sworn in connection with a motion by the Applicants to have the Monitor's fees and disbursements, and those of its legal counsel, in connection with these proceedings, approved by this Court and for no improper purpose.

SWORN BEFORE ME over videoconference at the City of Toronto, in the Province of Ontario, on this 22nd day of November, 2023, in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely

DocuSigned by:
Matilda Lici
7CE576F4AA3D4CA...

A Commissioner for taking affidavits
Name: Matilda Lici

DocuSigned by:
Josh Nevsky
FE876A542EF3427...

JOSH NEVSKY

THIS IS EXHIBIT "1"
TO THE AFFIDAVIT OF JOSH NEVSKY
SWORN BEFORE ME THIS 22nd DAY OF NOVEMBER, 2023

DocuSigned by:

Matilda Lici

7CE576E4AA3D4CA...

Commissioner for Taking Affidavits
Matilda Lici

EXHIBIT "1"
ALVAREZ & MARSAL CANADA INC., COURT-APPOINTED MONITOR OF
INSCAPE CORPORATION, INSCAPE INC. AND INSCAPE (NEW YORK) INC.
(February 26, 2023 to November 18, 2023)

Invoice No.	Invoice Date	Invoice Period / Description	Total Hours	Fees	Disbursements	HST	Invoice Total (\$CAD)
Invoice #7	March 31, 2023	February 26,2023 to March 25, 2023	127.0	82,625.50	7,212.80	11,678.98	101,517.28
Invoice #8	February 3, 2023	March 26, 2023 to April 8, 2023	49.8	30,587.50	145.29	3,995.26	34,728.05
Invoice #9	May 9, 2023	April 9, 2023 to April 29, 2023	100.5	62,246.50	236.76	8,122.82	70,606.08
Invoice #10	May 29, 2023	April 30, 2023 to May 20, 2023	77.8	38,926.50	1,100.00	5,203.45	45,229.95
Invoice #11	July 7, 2023	May 21, 2023 to June 24, 2023	88.4	50,894.50	100.00	6,629.29	57,623.79
Invoice #12	July 24, 2023	June 25, 2023 to July 15, 2023	41.2	24,928.00	773.17	3,281.20	28,982.37
Invoice #13	October 3, 2023	July 16, 2023 to September 23, 2023	37.3	20,084.00	293.00	2,649.01	23,026.01
Invoice #14	November 22, 2023	September 24 to November 18, 2023	38.4	25,442.50	425.00	3,362.78	29,230.28
TOTAL			560.4	\$335,735.00	\$ 10,286.02	\$ 44,922.78	\$390,943.80



March 31, 2023

Inscape Corporation
 67 Toll Road
 Holland Landing, ON
 L9N 1H2

Attention: Mr. Eric Ehgoetz
 Chief Executive Officer

**RE: INSCAPE CORPORATION (the “Company”)
 INVOICE #7 (843010)**

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies’ Creditors Arrangement Act* pursuant to the Initial Order dated January 12, 2023, for the period February 26 to March 25, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-\$CAD</u>
J. Nevsky, Managing Director	33.9	\$800	\$27,120.00
S. Moore, Senior Director	45.9	\$785	36,031.50
E. Mann, Director	15.1	\$535	8,078.50
M. Binder, Associate	32.1	\$355	11,395.50
	<u>127.0</u>		<u>\$82,625.50</u>
Add: Out of pocket expenses – The Globe & Mail (Initial Notice of the CCAA)			7,212.80
			<u>\$89,838.30</u>
Add: HST @ 13%			11,678.98
TOTAL INVOICE			<u>\$101,517.28</u>

Mailing Instructions:

Alvarez & Marsal Canada ULC
 Att: Audrey Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wiring Instructions:

Bank: [REDACTED]
 Account Name: [REDACTED]
 Swiftcode: [REDACTED]
 Bank Address: [REDACTED]
 Bank Transit #: [REDACTED]
 Institution #: [REDACTED]
 Account #: [REDACTED]
 Reference #: [REDACTED]
 HST#: [REDACTED]

Inscape Corporation – 843010

DETAILED SUMMARY – February 26 to March 25, 2023

<u>J. Nevsky</u>	<u>Hrs.</u>
Feb 27	2.3
Correspondence with Company regarding priority items, including receivable collections and Gordon Brothers transaction; review and provision of comments on draft Ehgoetz Affidavit and Motion Materials; attend on call with Miller Thomson and Gordon Brothers regarding equipment purchase agreement; review and update Second Report of the Monitor, and correspondence with Aird & Berlis on same.	
Feb 28	2.0
Review and update Monitor’s Second Report; correspondence with Company and Miller Thomson regarding cash flow and professional fees; review of revised receivable collection schedule and internal discussion on same.	
Mar 1	0.8
Review of lease assignment agreements and related schedules; correspondence with Faegre Drinker on Chapter 15 recognition hearing; review of updated cash flow forecast; internal meeting regarding revised cash flow forecast.	
Mar 2	0.6
Finalize Monitor’s Second Report with Aird & Berlis.	
Mar 5	0.5
Internal planning meeting regarding open items and related CCAA matters.	
Mar 6	1.2
Review revised draft of Gordon Brothers APA; internal correspondence regarding receivable collection efforts and outstanding Prevolv balances; meeting with Miller Thomson and Company regarding Prevolv matter; correspondence with Aird & Berlis regarding Prevolv.	
Mar 7	1.0
Review of updated AR collections schedule; review of updated Gordon Brothers Asset Exhibit and reconcile with internal records; internal discussion regarding asset sales and related matters.	
Mar 8	2.5
Review of asset purchase agreement for select assets; review and internal discussion on cash flow report for the period ended March 3; prepare for and attend Court Hearing, discussion with Aird & Berlis following same.	
Mar 9	1.0
Review of information relating to Prevolv matter and correspondence with Company on same; review of revised Gordon Brothers asset schedules and discussion with Company on purchase price adjustments; attend on call with Company, Miller Thomson and Hilco.	



Inscape Corporation – 843010

DETAILED SUMMARY – February 26 to March 25, 2023

Mar 10	Correspondence with Company, Miller Thomson and Aird & Berlis regarding Prevolv matter; review and execute Gordon Brother APA.	0.8
Mar 14	Review of cash flow report and receivable collection summary for the week ended March 10; call with Miller Thomson and Aird & Berlis regarding Prevolv matter; correspondence with Faegre Drinker regarding Chapter 15 related matters.	1.3
Mar 15	Review of email correspondence between Miller Thomson and Prevolv counsel, discussion with Aird & Berlis on same; review of HST related materials and internal discussion on next steps with CRA; attend on call with Company to review receivable collections efforts and update schedule; review and internal discussion on updated recovery analysis and cash flow forecast.	1.6
Mar 16	Attend on call with Company regarding customer collections; internal discussions on accounts receivable collection efforts and updated recovery analysis; call with management to review recovery analysis.	1.2
Mar 17	Call with CRA representative regarding frozen HST account; correspondence with Company and Miller Thomson on Prevolv matter; review of updated accounts receivable collections schedule; discussion with Aird & Berlis on Prevolv matter and meeting with Prevolv's counsel.	0.8
Mar 20	Drafting of Third Report of the Monitor and discussion with Aird & Berlis on same; review of draft Fee Affidavit and supporting invoices and schedules; review and comment on draft Ehgoetz Affidavit and related Motion materials.	3.8
Mar 21	Review of preliminary cash flow results for the week ended March 17 and update Third Report with same; review comments received on Third Report and update with same; attend meeting with Company, Miller Thomson and Hilco regarding Prevolv and related matters; discussion with Aird & Berlis on Prevolv matter and related correspondence with Miller Thomson.	3.6
Mar 22	Update Third Report with comments received from Miller Thomson and prepare Final Report for service with Aird & Berlis; attend on accounts receivable collections call with Company and review of updated collections schedule; attend on call with counsel to Prevolv regarding disputed items.	2.4



Inscape Corporation – 843010

DETAILED SUMMARY – February 26 to March 25, 2023

Mar 23	Internal discussion regarding outstanding HST balances and next steps; call with Miller Thomson and Aird & Berlis regarding Prevolv matter; further discussion with Aird & Berlis regarding Prevolv and correspondence received from Prevolv’s legal counsel; meeting with Prevolv’s legal counsel and Aird & Berlis.	2.2
Mar 24	Prepare for an attend Court hearing; attend various post-Court calls with Aird & Berlis and Miller Thomson regarding Prevolv matter and various drafts of the Ancillary Relief Order; discussions with Aird & Berlis regarding Prevolv matter and next steps.	4.3
TOTAL – J. Nevsky		33.9 hrs.

S. Moore

Hrs.

Feb 26	Review draft accounts receivable report prepared by external advisor; draft updates and internal discussions regarding the Second Report of the Monitor; email exchanges regarding priority workstreams and status.	0.9
Feb 27	Email exchange with management regarding priority workstreams and status updates; draft accounts receivable recovery analysis and related email exchanges with management; attend call with management regarding accounts receivable recovery projections and review of account details; respond to creditor enquiries; review draft Notice of Motion and draft Ehgoetz Affidavit; attend internal working sessions on cash flow projections and related discussions with management regarding assumptions; email exchange with secured creditor regarding draft cash flow projections.	3.6
Feb 28	Email exchanges with management regarding upcoming proposed disbursements; review professional fees tracker and related updates; internal email exchanges regarding priority workstreams; internal discussions regarding disbursements review; email exchanges with management regarding updates on asset sales and review of transactions; review updated draft Second Report of the Monitor and related drafting regarding same and internal email exchanges; attend calls with bid parties in assets sales process; review updated draft proposed lease arrangements and related email exchanges with management; email exchanges regarding accounts receivable recovery efforts.	3.1



Inscap Corporation – 843010

DETAILED SUMMARY – February 26 to March 25, 2023

Mar 1	Email exchanges with secured lender regarding draft cash flow forecast; attend internal working session regarding cash flow forecast and updates to assumptions; review and finalize draft cash flow forecast with management; draft management representation letter and related email exchange; draft cash flow assumptions and confirm with management; attend further working session with management regarding revised cash flow forecast; draft updates to draft Second Report of the Monitor and related internal discussions; review comments from Miller Thomson on draft Second Report of the Monitor and incorporate changes; circulate revised cash flow forecast to key stakeholders; email exchanges regarding accounts receivable recovery strategy.	3.7
Mar 2	Attend weekly updates call with management, Miller Thomson and Hilco regarding the status of various workstreams and priority realization items; email exchanges regarding proposed assets sale transaction; email exchanges with secured lender regarding priority actions; email exchanges regarding proposed disbursements; draft email to Prevolv counsel regarding status of accounts receivable balance and related internal discussions; attend call with Miller Thomson regarding draft Asset Purchase Agreement and next steps on priority items.	2.4
Mar 3	Email exchanges with management regarding accounts receivable recovery; email exchanges internally regarding updates to the Monitor’s website and review of related materials; email exchanges with management regarding the status of certain asset purchase transactions; attend call regarding status of major accounts receivable.	1.5
Mar 5	Internal discussion regarding priority workstreams and action items and draft related email to management.	0.4
Mar 6	Review correspondence regarding accounts receivable recovery and related internal discussions; review draft accounts receivable recovery strategy memo; email exchanges regarding assets sale transactions; attend call regarding accounts receivable status.	1.7
Mar 7	Email exchanges with management regarding assets sale transactions; attend call with bid party in assets sale process; review of various transactions related to accounts receivable recovery matter; email exchanges with Miller Thomson and Aird & Berlis in advance of Court hearing and review of related materials.	1.6



Inscap Corporation – 843010

DETAILED SUMMARY – February 26 to March 25, 2023

Mar 8	Review and finalize weekly cash flow variance analysis and circulate to management; attend call with Aird & Berlis to review status of various items in advance of Court hearing; prepare for and attend Court hearing; attend at Company's offices to meet with management regarding priority workstreams; attend meeting with management to review status of accounts receivable recovery.	5.2
Mar 9	Review and updates to weekly cash flow variance analysis; attend weekly updates call with management, Miller Thomson and Hilco regarding the status of various workstreams and priority realization items; attend internal update meeting regarding action items; draft reconciliation of assets sale purchase prices and related discussions with management and review of assets exclusions; review of professional fees invoice tracker and disbursements variance analysis; attend call with bid party in assets sale process.	2.6
Mar 10	Email exchanges regarding confirmation of assets sales proceeds; internal email exchange regarding team update and priority action items.	0.3
Mar 13	Review supporting documentation related to the Holland Landing lease arrangements; review and draft updates related to the weekly cash flow variance analysis and circulate to management; review of post-filing disbursements related to projects with a major customer and related email exchanges with management.	0.8
Mar 14	Email exchange with management regarding proposed lien registrations; attend update call with management regarding status on various workstreams; review and draft updates to weekly accounts receivable tracker and circulate to management; email exchanges regarding updates to the professional fees tracker; email exchanges regarding updates on customer collections.	1.2
Mar 15	Internal discussions and email exchanges related to a major customer account and attend call with Aird & Berlis regarding next steps; draft email to CRA regarding tax matters; email exchanges with management regarding upcoming proposed disbursements; review professional fees tracker and related updates; attend call with management regarding status of accounts receivable recoveries.	1.7



Inscope Corporation – 843010

DETAILED SUMMARY – February 26 to March 25, 2023

Mar 16	Attend weekly updates call with management, Miller Thomson and Hilco regarding the status of various workstreams and priority realization items; attend call with management regarding status of major customer account; internal discussions and email exchanges regarding status of accounts receivable and related documentation; prepare draft recovery analysis and related internal discussions; attend call with management to review assumptions to the recovery analysis; attend call with counsel to major customer regarding accounts receivable recovery.	3.5
Mar 17	Email exchange with Miller Thomson regarding draft recovery analysis; email exchanges with management regarding tax matters; prepare for and attend call with CRA regarding status of tax matters; attend call with management regarding status of major customer account.	2.4
Mar 20	Review and draft weekly cash flow variance analysis updates and circulate to management; review weekly accounts receivable collections tracker and circulate to management; draft updates to the Third Report of the Monitor; review draft Third Report of the Monitor, circulate to Aird & Berlis and related email exchanges; email exchanges with management regarding updates on various workstreams; review updated weekly cash flow variance analysis and related updates to draft Third Report of the Monitor.	1.4
Mar 21	Internal email exchange regarding accounts receivable action items; draft updates to the draft Third Report of the Monitor regarding major customer account and related discussions with Aird & Berlis; email exchange regarding secured creditor position and statement; attend weekly updates call with management, Miller Thomson and Hilco regarding the status of various workstreams and priority realization items.	1.2
Mar 22	Attend call with Deloitte and management regarding tax matters; draft email to CRA regarding tax matters and review related correspondence and notices; attend call with management regarding status of accounts receivable recoveries and related email exchanges; draft summary notes and actions related to accounts receivable collection matters.	2.2
Mar 23	Attend call with Aird & Berlis regarding status of a major customer account; attend call with counsel to customer regarding accounts receivable recovery and counter claim; review and draft updates to weekly cash flow variance analysis and circulate to management; review weekly accounts receivable collections tracker and circulate to management.	2.3



Inscape Corporation – 843010

DETAILED SUMMARY – February 26 to March 25, 2023

Mar 24	Review Court materials; prepare for and attend Court hearing; review proposed draft language for Order from counsel; review responding affidavit from a major customer and related internal discussions; review final entered Order and related internal discussion.	2.2
TOTAL – S. Moore		45.9 hrs.

<u>E. Mann</u>	<u>Hrs.</u>	
Feb 27	Internal discussions regarding planning for WEPPA process; respond to creditor and employee inquiries.	0.5
Mar 2	Respond to creditor and employee inquiries.	0.4
Mar 3	Review proposed cash disbursements; and respond to employee inquiries.	0.8
Mar 6	Prepare draft Second Monitor’s Report; and prepare updated retained employee analysis.	0.5
Mar 9	Correspondence regarding Enbridge supply agreement; respond to creditor and employee inquiries.	0.6
Mar 13	Correspondence with T. Stuckless regarding insurance matters; prepare schedule of disbursements related to Prevolv projects; and responses to creditor and employee inquiries.	1.5
Mar 17	Review proposed disbursements and correspondence with Inscape regarding same.	0.5
Mar 18	Prepare draft Third Report to Court.	4.0
Mar 20	Review updates to the draft Third Report to Court; prepare appendices to the Third Report to Court; and review proposed payroll disbursements.	1.9
Mar 21	Attend call with S. Trotman regarding potential pass-through payments.	0.5
Mar 23	Prepare AR demand letters; review backup regarding pass-through payments and prepare summary on same; and responses to creditor and employee inquiries.	2.1



Inscope Corporation – 843010

DETAILED SUMMARY – February 26 to March 25, 2023

Mar 24	Attend calls with T. Stuckless and Bell regarding past due accounts.	1.8
TOTAL – E. Mann		15.1 hrs.

M. Binder

Hrs.

Feb 27	Review banking transactions for the week ended Feb 24 and prepare 13-week cash flow forecast update for actual performance.	0.8
Feb 28	Update 13-week cash flow forecast for actual performance; coordinate upload of materials to the case website.	2.0
Mar 1	Prepare summary of 13-week cash flow forecast actual performance and internal discussions regarding same.	2.5
Mar 2	Finalize 13-week cash flow forecast actual performance summary; review of Second Report of the Monitor.	1.8
Mar 5	Review of banking transactions for the week ended Feb 24 and prepare 13-week cash flow forecast update for actual performance.	0.6
Mar 6	Update 13-week cash flow forecast for actual performance.	1.5
Mar 8	Update 13-week cash flow forecast for actual performance; coordinate upload of materials to the case website and respond to creditor inquires sent to the Monitor's inbox.	2.0
Mar 9	Internal update call on file matters; review and update 13-week cash flow forecast and prepare summary; prepare professional fees schedule for management.	4.3
Mar 10	Respond to creditor inquiries sent to the Monitor's inbox.	1.2
Mar 13	Internal update call on AR collections; respond to creditor inquiries sent to the Monitor's inbox.	1.5
Mar 14	Prepare AR collections tracker to be used to monitor actual results; update professional fees schedule for management.	2.3
Mar 15	Update 13-week cash flow forecast for actual performance and prepare summary of results.	3.2
Mar 16	Internal discussions regarding 13-week cash flow update.	1.4
Mar 17	Review of payment run for the week ended Mar 17.	0.7



Inscape Corporation – 843010

DETAILED SUMMARY – February 26 to March 25, 2023

Mar 20	Update 13-week cash flow forecast for actual performance and prepare summary of results.	2.6
Mar 21	Internal discussions regarding 13-week cash flow update; update AR collections tracker and professional fees tracker for actual results.	2.7
Mar 22	Attend on call with management and Deloitte regarding tax matters; internal discussion regarding AR collections tracker.	1.0
TOTAL – M. Binder		32.1 hrs.





April 12, 2023

Inscape Corporation
 67 Toll Road
 Holland Landing, ON
 L9N 1H2

Attention: Mr. Eric Ehgoetz
 Chief Executive Officer

**RE: INSCAPE CORPORATION (the “Company”)
 INVOICE #8 (843010)**

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies’ Creditors Arrangement Act* pursuant to the Initial Order dated January 12, 2023, for the period March 26 to April 8, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-\$CAD</u>
J. Nevsky, Managing Director	8.3	\$800	\$6,640.00
S. Moore, Senior Director	14.9	\$785	11,696.50
E. Mann, Director	15.6	\$535	8,346.00
M. Binder, Associate	11.0	\$355	3,905.00
	<u>49.8</u>		<u>\$30,587.50</u>
Add: Out of pocket expenses – travel costs and meals			145.29
			<u>\$30,732.79</u>
Add: HST @ 13%			3,995.26
			<u>\$34,728.05</u>
TOTAL INVOICE			<u>\$34,728.05</u>

Mailing Instructions:

Alvarez & Marsal Canada ULC
 Att: Audrey Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wiring Instructions:

Bank: [REDACTED]
 Account Name: [REDACTED]
 Swiftcode: [REDACTED]
 Bank Address: [REDACTED]
 Bank Transit #: [REDACTED]
 Institution #: [REDACTED]
 Account #: [REDACTED]
 Reference #: [REDACTED]
 HST#: [REDACTED]

Inscope Corporation – 843010
DETAILED SUMMARY – March 26 to April 8, 2023

<u><i>J. Nevsky</i></u>	<u>Hrs.</u>	
Mar 28	Attend meeting with Company, Miller Thomson and Hilco regarding Prevolv and related matters; follow-up discussion with Aird & Berlis and internal meetings on Prevolv.	1.3
Mar 29	Attend accounts receivable update call with Company; call with Aird & Berlis regarding CCAA file matters.	1.2
Mar 31	Internal discussion regarding HST matters; review of correspondence with CRA.	0.5
Apr 3	Internal correspondence regarding file matters and cash flow forecast; discussion with Aird & Berlis regarding Prevolv matter.	0.5
Apr 4	Internal discussion regarding cash flow and asset realization matters; review of correspondence in connection with Prevolv matters.	1.0
Apr 5	Call with Aird & Berlis regarding Prevolv and related file matters; review of accounts receivable collections and related details; review of actual cash flow results to date.	1.2
Apr 6	Internal discussion regarding cash flow forecast, receivable collections and professional fees tracker; review of cash flow results to date and preliminary recovery analysis.	0.8
Apr 7	Review of correspondence regarding Prevolv matter and correspondence with Aird & Berlis on same; review of cash flow forecast and recovery analysis; internal correspondence regarding Monitor's Fourth Report.	1.8
TOTAL – J. Nevsky	8.3 hrs.	

<u><i>S. Moore</i></u>	<u>Hrs.</u>	
Mar 26	Review draft demand letters and provide comments; review information provided by major customer and prepare internal notes on same; email exchanges internally and with Aird & Berlis regarding customer information; review latest cash flow variance analysis.	1.3
Mar 27	Review weekly cash and accounts receivable reports prepared by the Company; email exchanges regarding asset realization updates; review confidential information and draft response to WeirFoulds; internal email exchanges regarding litigation matter; exchanges with management regarding proposed disbursements.	2.1



Inscape Corporation – 843010
DETAILED SUMMARY – March 26 to April 8, 2023

Mar 28	Attend call with Hilco regarding status on various workstreams and update regarding dispute with major customer; email exchanges with Hilco regarding various information updates; attend call with management, Aird & Berlis, Miller Thomson and Hilco regarding status of accounts receivable matters.	1.9
Mar 29	Email exchanges regarding settlement agreement with customer; email exchanges regarding weekly accounts receivable updates; review summary commentary regarding dealer matter; internal discussion regarding debt review and reconciliation; email exchange with management regarding collection issue on certain project.	1.9
Mar 31	Email exchanges with management regarding certain accounts receivable recoveries; draft follow-up emails to the CRA and Deloitte regarding status of tax matters; email exchange regarding vendor claim; review update regarding New York lease resolution.	1.3
Apr 3	Email exchange with management and internally regarding accounts receivable dispute; internal email exchanges regarding status of various accounts receivable collections.	0.4
Apr 4	Review draft cash flow variance analysis and provide comments; review accounts receivable tracker and provide comments; review various accounts receivable collection follow-up emails; review various updates from management regarding asset realizations; email exchanges with Miller Thomson regarding customer dispute matter.	2.1
Apr 5	Attend call with management, Hilco, Miller Thomson and Aird & Berlis regarding status on various workstreams and accounts receivable collections status; circulate draft meeting notes internally; attend call with Aird & Berlis regarding major customer dispute; review email from US counsel regarding accounts receivable collection matter; review weekly cash flow variance analysis, draft commentary and circulate to management.	2.8
Apr 6	Attend call with management regarding status of various workstreams and circulate draft meeting notes and actions; email exchanges regarding updates to the professional fees tracker.	1.1
TOTAL – S. Moore		14.9 hrs.



Inscape Corporation – 843010
DETAILED SUMMARY – March 26 to April 8, 2023

<u>E. Mann</u>	<u>Hrs.</u>	
Mar 27	Prepare demand letters; attend internal call regarding WEPP; call with K. Ennis regarding payroll matters; and attend call with NYSIF regarding insurance.	1.7
Mar 28	Attend calls with creditors; and correspondence with S. Trotman regarding accounts receivable.	1.1
Mar 29	Attend call with Bell; correspondence with T. Stuckless regarding employee insurance matters; prepare WEPP calculations; and review accounts receivable.	1.3
Mar 30	Attend internal call regarding WEPP; prepare WEPP calculations; attend call with Service Canada; respond to creditor and employee inquiries.	3.5
Mar 31	Update case website; follow-up on demand letters; correspondence with Aird & Berlis regarding AR matters; respond to creditor and employee inquiries.	1.4
Apr 3	Review payroll run; correspondence with S. Trotman regarding accounts receivable; review AR listing; respond to creditor and employee inquiries.	1.0
Apr 4	Correspondence with T. Stuckless regarding employee matters; prepare update to AR tracker; prepare demand letters; respond to creditor and employee inquiries.	2.5
Apr 5	Distribute demand letters; attend calls with customers; and attend call with T. Stuckless regarding vacation pay.	1.1
Apr 6	Review responses to demand letters; attend AR update call with Inscape; review vacation pay calculations; responds to creditor and employee inquiries.	2.0
TOTAL – E. Mann		15.6 hrs.
<u>M. Binder</u>	<u>Hrs.</u>	
Mar 27	Review of banking transactions for the week ended Mar 24 and prepare 13-week cash flow forecast update for actual performance; coordinate upload of materials to the case website.	1.1
Mar 28	Update 13-week cash flow forecast for actual performance and prepare summary of results.	1.4



Inscap Corporation – 843010

DETAILED SUMMARY – March 26 to April 8, 2023

Mar 29	Internal discussion regarding cash flow forecast to actual performance summary.	1.2
Apr 4	Review of banking transactions for the week ended Mar 31 and prepare 13-week cash flow forecast update for actual performance; internal update call on file matters.	3.0
Apr 5	Update 13-week cash flow forecast for actual performance and prepare summary of results; update AR collections tracker and prepare summary.	2.8
Apr 7	Internal discussion regarding cash flow forecast to actual performance and AR collections tracker; prepare updates to same.	1.5
TOTAL – M. Binder		11.0 hrs.





May 9, 2023

Inscape Corporation
 67 Toll Road
 Holland Landing, ON
 L9N 1H2

Attention: Mr. Eric Ehgoetz
 Chief Executive Officer

**RE: INSCAPE CORPORATION (the “Company”)
 INVOICE #9 (843010)**

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies’ Creditors Arrangement Act* pursuant to the Initial Order dated January 12, 2023, for the period April 9 to April 29, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-\$CAD</u>
J. Nevsky, Managing Director	33.8	\$800	\$27,040.00
S. Moore, Senior Director	16.9	\$785	13,266.50
E. Mann, Director	25.3	\$535	13,535.50
M. Binder, Associate	21.4	\$355	7,597.00
Q. Park, Analyst	1.5	\$325	487.50
S. Gamma, Administrator	1.6	\$200	320.00
	<u>100.5</u>		<u>\$62,246.50</u>
Add: Out of pocket expenses – travel costs and meals			236.76
			<u>\$62,483.26</u>
Add: HST @ 13%			8,122.82
			<u>8,122.82</u>
TOTAL INVOICE			<u>\$70,606.08</u>

Mailing Instructions:

Alvarez & Marsal Canada ULC
 Att: Audrey Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wiring Instructions:

Bank: [REDACTED]
 Account Name: [REDACTED]
 Swiftcode: [REDACTED]
 Bank Address: [REDACTED]
 Bank Transit #: [REDACTED]
 Institution #: [REDACTED]
 Account #: [REDACTED]
 Reference #: [REDACTED]
 HST#: [REDACTED]

Inscape Corporation – 843010
DETAILED SUMMARY – April 9 to 29, 2023

<u><i>J. Nevsky</i></u>	<u>Hrs.</u>
Apr 10 Review of financial information provided by Prevolv, and internal discussion on same; drafting of internal memo regarding Prevolv matter; review of accounts receivable schedule, updated cash flow forecast and internal discussion on same.	1.8
Apr 11 Review and update draft Monitor’s Fourth Report (“Fourth Report”); review of revised cash flow forecast and actual cash flow results to date; review of Holland Landing assignment agreement and related cash flows.	2.2
Apr 12 Attend on call with Aird & Berlis and Prevolv to review financial information provided; correspondence with Aird & Berlis regarding Prevolv matter; review and update internal memo on Prevolv matter.	1.0
Apr 13 Review and update draft Fourth Report; review of update cash flow forecast; correspondence with Aird & Berlis on Prevolv matter and draft Fourth Report.	2.8
Apr 14 Call with Miller Thomson on Prevolv and related matters; discussion with Aird & Berlis on file matters; finalize Fourth Report and prepare for serving with Aird & Berlis; review of draft Ehgoetz Affidavit provided by Miller Thomson.	3.8
Apr 17 Correspondence with CRA regarding HST matter; call with Aird & Berlis regarding status of Prevolv; review of Hilco statement of account and internal discussion on same; review of lease termination agreements.	1.0
Apr 18 Attend Stay Extension hearing and correspondence with Aird & Berlis on same; attend on update call with Company and Miller Thomson; call with Aird & Berlis regarding Prevolv.	2.2
Apr 19 Correspondence with Miller Thomson regarding lease termination; review of professional fees and correspondence with Company counsels on same; review of additional confidential information provided by Prevolv and internal discussion on same; call with Prevolv regarding open questions and updated information package; call with Aird & Berlis on Prevolv matter and update internal memo on same; call with Company and Miller Thomson regarding cash flow; call with Miller Thomson and Aird & Berlis regarding Prevolv status.	3.6
Apr 20 Correspondence with Aird & Berlis regarding Prevolv and next steps; correspondence with Company regarding cash flow matters.	0.6



Inscape Corporation – 843010

DETAILED SUMMARY – April 9 to 29, 2023

Apr 21	Attend emergency Court hearing regarding Prevolv matter; call with Weir Folds (Prevolv’s counsel), Aird & Berlis, Miller Thomson; correspondence with Company on file matters; Aird & Berlis meeting regarding Prevolv settlement discussion; review of cash flow and professional fee analysis.	2.2
Apr 22	Review of correspondence received from vendor and discussions with A&B on same.	0.5
Apr 23	Review of proposed Court Orders and various discussion and correspondence with Aird & Berlis on same.	1.0
Apr 24	Attend on planning call with Aird & Berlis prior to Court hearing; attend on call with Weir Folds, Miller Thomson and Aird & Berlis regarding proposed Court Order and Court hearing; attend Court hearing regarding Prevolv accounts receivable and related matters; attend on follow-up calls with Miller Thomson and Aird & Berlis; attend on call with Prevolv regarding account receivable balance and advancing settlement of same; call with Aird & Berlis and Faegre regarding correspondence received from vendor and potential claim related matters.	4.5
Apr 25	Internal review and discussion of invoices and related agreements on vendor matter; attend on call with vendor counsel and Aird & Berlis regarding potential vendor claim and related matters; follow-up correspondence with Aird & Berlis and Faegre regarding potential vendor claim.	1.8
Apr 26	Attend on update call with Gordon Brothers regarding liquidation and auction process; attend on call with Company regarding Prevolv matter; internal discussion regarding Prevolv and related matters.	2.0
Apr 27	Calls with Company regarding Prevolv matter and potential settlement options; attend meeting between Inscape and Prevolv principals regarding potential settlement; follow-up discussion with Company on Prevolv matter.	1.0
Apr 28	Attend on call with Prevolv and Hilco regarding settlement proposals; attend on various calls with Company, Miller Thomson and Hilco regarding Prevolv matter; correspondence with Aird & Berlis regarding file updates.	1.8
TOTAL – J. Nevsky		33.8 hrs.



Inscape Corporation – 843010
DETAILED SUMMARY – April 9 to 29, 2023

<u><i>S. Moore</i></u>	<u>Hrs.</u>
Apr 10 Internal email exchanges regarding cash flow forecast and review of same; review Accounts Receivable collections tracker and weekly cash flow variance analysis, draft updates and circulate to management and Hilco; email exchange with management regarding New York lease termination; review Washington lease surrender agreement and related email exchange; review Prevolv motion record.	1.9
Apr 11 Review draft Fourth Report and related email exchanges; attend internal call regarding review of draft cash flow forecast and related assumptions; attend working session for updates to the cash flow forecast and assumptions; email exchanges regarding employee matters with management and internally; email exchange with management regarding status on priority items; attend call with CRA and draft summary note to management regarding actions; review Holland Landing lease termination arrangements, draft summary calculations regarding same and circulate internally.	3.1
Apr 12 Email exchange with management regarding analysis related to a major customer account and review of same; review updates to draft cash flow forecast and assumptions regarding professional fees; attend call with major customer and review of related materials.	1.4
Apr 13 Review latest draft cash flow forecast and update assumptions on timing of certain outflows; attend call with management regarding status of various priority workstreams and action items; review draft Hilco payout statement; review updated analysis regarding certain employee matters and internal discussion regarding same; email exchanges with management regarding cash flow forecast finalization and sign-off of related representation letter; email exchanges with Aird & Berlis regarding review and finalization of the Fourth Report.	2.4
Apr 14 Email exchanges with Aird & Berlis regarding matter with a major customer; email exchanges and update draft Fourth Report with Miller Thomson comments.	0.3
Apr 15 Review motion record served by Miller Thomson.	0.3
Apr 18 Attend call with Aird & Berlis regarding major customer account; internal discussion regarding extension hearing.	0.4
Apr 19 Attend call with counsel regarding major customer account and proposed next steps in settlement proposal; attend call with management and Miller Thomson regarding proposed distribution and related recovery analysis and assumptions.	1.7



Inscope Corporation – 843010
DETAILED SUMMARY – April 9 to 29, 2023

Apr 20	Email exchanges with Aird & Berlis regarding draft timeline related to customer matter.	0.3
Apr 21	Attend call with Aird & Berlis in advance of Court hearing; attend Court hearing and related internal discussions; attend Court debrief working session with Aird & Berlis regarding actions; attend call with counsel regarding status of a major customer account and proposed next steps; attend call with Hilco regarding status of various workstreams.	2.1
Apr 22	Email exchange with Hilco regarding dealer matter.	0.2
Apr 23	Review of draft Order and email exchanges with Aird & Berlis regarding updates to draft language; email exchanges regarding matter with major customer.	0.5
Apr 24	Attend call with counsel regarding matter with major customer account; review final form of proposed Order; prepare for and attend Court hearing; internal email exchanges regarding priority workstreams and action items; internal discussions regarding status of matter with major customer account and next steps.	1.6
Apr 28	Attend call with Hilco regarding status of various workstreams and action items; internal discussions regarding status of major customer account.	0.7
TOTAL – S. Moore		16.9 hrs.

E. Mann

Hrs.

Apr 10	Correspondence with R. Ahmed regarding equipment matters; preparing cash flow and recovery analysis updates and internal correspondence regarding same; meeting with management regarding the cash flow forecast updates; prepare draft Fourth Report; and review disbursements.	4.5
Apr 11	Meeting with management regarding cash flow forecast updates; correspondence with A&B regarding Fourth Report; correspondence with D. Dyke regarding waste matters; correspondence with customers regarding accounts receivable matters; review vacation pay calculation; correspondence with T. Stuckless and management regarding employee insurance matters; and update Fourth Report.	3.7



Inscape Corporation – 843010
DETAILED SUMMARY – April 9 to 29, 2023

Apr 12	Correspondence with customers regarding accounts receivable matters; attend accounts receivable update call with management; and review vacation pay calculations.	2.1
Apr 13	Review correspondence from Hilco regarding loan balances; and review changes to the Fourth Report.	0.6
Apr 17	Update case website; review secured loan balances and bank statements regarding same, and internal discussion on analysis; prepare debt reconciliation summary and internal discussions regarding same.	1.3
Apr 18	Correspondence with K. Groves regarding file matters; review financial documents provided by Prevolv; and review HST filings.	1.7
Apr 19	Internal correspondence regarding HST filings; attend accounts receivable update call; and update case website.	1.5
Apr 20	Update and prepare recovery analysis and internal discussions on same; internal discussion on cash flow forecast and recovery analysis.	1.8
Apr 21	Review disbursements.	0.5
Apr 24	Update WEPPA calculations and internal correspondence regarding same; attend call with T. Stuckless regarding WEPPA.	2.8
Apr 25	Review invoices and payment history of UN projects; internal correspondence regarding same; and attend to vendor matters.	3.6
Apr 26	Correspondence to management regarding UN projects; attend call with Service Canada regarding WEPPA.	0.7
Apr 28	Attend call with Service Canada regarding WEPPA.	0.5
TOTAL – E. Mann		25.3 hrs.

M. Binder

Hrs.

Apr 10	Review banking transactions for the week ended April 7 and prepare 13-week cash flow forecast update for actual performance; internal communications regarding cash flow reforecast.	4.4
Apr 11	Discussion with K. Bray regarding bank transactions in the week ended April 7; prepare cash flow reforecast and internal discussions regarding same.	5.9



Inscape Corporation – 843010
DETAILED SUMMARY – April 9 to 29, 2023

Apr 12	Attend call with management team to discuss the cash flow reforecast and other related case matters; revise cash flow reforecast.	1.8
Apr 13	Finalize cash flow reforecast; coordinate upload of materials to case website.	2.2
Apr 14	Review draft Fourth Report; review banking transactions for the week ended April 14.	1.0
Apr 18	Review Company’s calculation of landlord claim amounts for lease termination agreements.	0.5
Apr 19	Prepare 13-week cash flow forecast update for actual performance for the week ended April 14 and prepare summary; coordinate upload of materials to case website.	2.2
Apr 20	Internal discussion regarding cash flow forecast to actual performance and AR collections tracker.	0.5
Apr 25	Review of banking transactions for the week ended April 21 and prepare 13-week cash flow forecast update for actual performance.	1.1
Apr 28	Prepare summary of 13-week cash flow forecast to actual results for the week ended April 21.	1.8
TOTAL – M. Binder		21.4 hrs.
 <u>Q. Park</u>		<u>Hrs.</u>
Apr 24	Attend to WEPPA matters.	1.5
TOTAL – Q. Park		1.5 hrs.
 <u>S. Gamma</u>		<u>Hrs.</u>
Apr 25	Attend to WEPPA matters.	1.6
TOTAL – S. Gamma		1.6 hrs.





May 29, 2023

Inscape Corporation
 67 Toll Road
 Holland Landing, ON
 L9N 1H2

Attention: Mr. Eric Ehgoetz
 Chief Executive Officer

**RE: INSCAPE CORPORATION (the “Company”)
 INVOICE #10 (843010)**

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies’ Creditors Arrangement Act* pursuant to the Initial Order dated January 12, 2023, for the period April 30 to May 20, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-\$CAD</u>
J. Nevsky, Managing Director	18.0	\$800	\$14,400.00
S. Moore, Senior Director	5.0	\$785	3,925.00
E. Mann, Director	24.1	\$535	12,893.50
M. Binder, Associate	8.1	\$355	2,875.50
Q. Park, Analyst	2.5	\$325	812.50
S. Gamma, Administrator	20.1	\$200	4,020.00
	<u>77.8</u>		<u>\$38,926.50</u>
Add: Out of pocket expenses – case web site maintenance charges			1,100.00
			<u>\$40,026.50</u>
Add: HST @ 13%			5,203.45
			<u>\$45,229.95</u>
TOTAL INVOICE			<u>\$45,229.95</u>

Mailing Instructions:

Alvarez & Marsal Canada ULC
 Att: Audrey Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wiring Instructions:

Bank: [REDACTED]
 Account Name: [REDACTED]
 Swiftcode: [REDACTED]
 Bank Address: [REDACTED]
 Bank Transit #: [REDACTED]
 Institution #: [REDACTED]
 Account #: [REDACTED]
 Reference #: [REDACTED]
 HST#: [REDACTED]

Inscape Corporation – 843010
DETAILED SUMMARY – April 30 to May 20, 2023

<u><i>J. Nevsky</i></u>	<u>Hrs.</u>
May 1 Various correspondence with Prevolv regarding settlement discussions; call with Management regarding Prevolv settlement discussions; correspondence with Aird & Berlis regarding Prevolv matter; review of Company records and information provided by vendor regarding dispute over arrears balances.	2.0
May 2 Attend Prevolv Cost Motion Court hearing and correspondence with Aird & Berlis to prepare for same; update call with Hilco, Company, Aird & Berlis and Miller Thomson regarding file matters.	1.2
May 3 Review and update cash flow forecast and estimated recovery analysis; call with Management regarding estimated recovery analysis; correspondence with Aird & Berlis on Prevolv matter; correspondence with Hilco regarding cash flow and recovery analysis.	1.8
May 4 Review information provided by vendor regarding dispute over arrears, and discussion with Aird & Berlis on same; call with Faegre and Aird & Berlis regarding vendor dispute; update call with Gordon Brothers and C3 regarding liquidation process and lease exit date.	1.0
May 5 Call with Prevolv to advance settlement discussions; review of cash flow forecast and Hilco statement of debt; review and update internal memo regarding vendor claim; call with Miller Thomson, Management and Aird & Berlis regarding Prevolv settlement discussions.	2.3
May 8 Call with Aird & Berlis and Faegre regarding vendor dispute; review and revise legal letter to be sent regarding vendor claim.	1.5
May 9 Various calls with Prevolv to advance settlement; finalize vendor dispute letter with Aird & Berlis; calls with Management regarding Prevolv settlement; discussions with Aird & Berlis regarding Prevolv settlement.	3.5
May 12 Discussions with Aird & Berlis regarding case matters.	0.5
May 15 Review of legal correspondence regarding vendor dispute; review and revise draft Prevolv settlement agreement and correspondence with Aird & Berlis on same.	1.3
May 16 Review comments on Prevolv settlement agreement from Company and Miller Thomson, and discussion with Aird & Berlis on same.	0.8
May 17 Internal correspondence regarding WEPPA forms, receivable collections, updated cash flow and related file matters.	0.6



Inscape Corporation – 843010
DETAILED SUMMARY – April 30 to May 20, 2023

May 18	Review and execute Bay Products APA; review revised Prevolv settlement agreement and correspondence with Aird & Berlis on same; correspondence with Management regarding various file matters; call to CRA representative on HST matter; review of WEPP documents and internal correspondence on same.	1.5
TOTAL – J. Nevsky		18.0 hrs.

S. Moore **Hrs.**

May 1	Various email exchanges internally and with management regarding settlement discussions with Prevolv.	0.4
May 2	Internal discussion regarding file matters, including Cost Motion Court Hearing, accounts receivable collections and cash flow forecast.	0.3
May 3	Review latest cash flow forecast updates and estimated recovery analysis; correspondence with Hilco regarding cash flow and recovery analysis.	0.3
May 9	Correspondence with Hilco on cash flow and related file matters, including progress on Prevolv settlement discussions; correspondence with Management regarding Prevolv settlement.	0.6
May 11	Review latest weekly draft cash flow variance analysis and provide comments for circulation.	0.9
May 15	Review of legal correspondence regarding vendor claim matter; review draft Prevolv settlement agreement.	0.5
May 16	Review comments on Prevolv settlement agreement from Company and Miller Thomson; attend call with CRA representative regarding HST matters.	0.6
May 17	Internal correspondence regarding accounts receivable collections, review updated weekly cash flow variance analysis.	0.7
May 18	Review correspondence with management regarding various file matters; review revised Prevolv settlement agreement.	0.7
TOTAL – S. Moore		5.0 hrs.



Inscope Corporation – 843010
DETAILED SUMMARY – April 30 to May 20, 2023

<u>E. Mann</u>	<u>Hrs.</u>	
May 1	Reconcile support provided by vendor regarding disputed amounts; internal meeting with J. Nevsky on matters related to vendor dispute and Hilco debt reconciliation; respond to creditor inquiries.	2.7
May 2	Prepare email summary for legal regarding vendor dispute; reconcile bank balances; and respond to creditor inquiries.	1.1
May 3	Review letter from customer regarding accounts receivable; update recovery analysis; and prepare analysis surrounding accounts receivable.	3.1
May 4	Update recovery analysis; and attend call with A&B regarding vendor dispute.	0.3
May 5	Prepare updated cash flow forecast; correspondence with Hilco regarding updated recovery analysis; and internal calls with J. Nevsky regarding case matters.	3.4
May 8	Review draft correspondence to vendor prepared by A&B; review WEPPA calculations; correspondence with the Company regarding various receivable balances; attend call with A&B and Faegre regarding vendor dispute.	1.5
May 10	Prepare response to customer regarding accounts receivable holdbacks; update accounts receivable collections and tracker.	1.1
May 12	Review correspondence from Prevolv; attend call with customers regarding accounts receivable.	0.8
May 15	Prepare reconciliation of Prevolv's unsecured claim and internal discussion on same; discuss Prevolv claim with Management.	2.4
May 16	Continue to reconcile Prevolv's claim; review WEPPA information package.	1.2
May 17	Attend accounts receivable update call with Company; update summary of Prevolv's claim.	2.2
May 18	Finalize WEPPA package to employees; review WEPPA calculations; respond to creditor inquiries.	2.5



Inscope Corporation – 843010
DETAILED SUMMARY – April 30 to May 20, 2023

May 19	Respond to creditor inquiries; review budget to actual cash flow results; update recovery analysis.	1.8
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TOTAL – E. Mann **24.1 hrs.**

M. Binder **Hrs.**

May 1	Review banking transactions for the week ended April 28 and prepare 13-week cash flow forecast update for actual results; communications with K. Bray regarding banking transactions.	0.9
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May 2	Prepare 13-week cash flow forecast update for actual results for the week ended April 28 and prepare summary; internal discussions regarding same.	1.5
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May 4	Update cash flow model and internal discussions regarding same.	0.5
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May 5	Review historical banking transactions and prepare summary of daily cash balances; internal discussions regarding same.	0.5
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May 8	Review banking transactions for the week ended May 5 and prepare 13-week cash flow forecast update for actual results; communications with K. Bray regarding banking transactions and coordinate upload of materials to case website.	2.7
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May 9	Internal communications regarding cash flow update for the week ended May 5.	0.4
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May 16	Prepare 13-week cash flow forecast update for actual performance for the week ended May 12 and prepare summary.	0.8
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May 19	Prepare update to professional fees tracking document; prepare summary of 13-week cash flow forecast to actual performance for the week ended May 12.	0.8
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TOTAL – M. Binder **8.1 hrs.**

O. Park **Hrs.**

May 17	Create mail merge Notice to Employees table; cross check Notice to Employees amount to TIF documents.	2.0
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Inscape Corporation – 843010
DETAILED SUMMARY – April 30 to May 20, 2023

May 19	Call with former Inscape employee regarding the WEPPA process and submission of claims.	0.5
TOTAL – Q. Park		2.5 hrs.

<u>S. Gamma</u>		<u>Hrs.</u>
May 1	Process employee WEPPA records and prepare claim forms.	0.6
May 2	Process employee WEPPA records; discussions with E. Mann regarding WEPPA process; telephone call with Service Canada.	2.2
May 3	Input Employee WEPP information; discussions with E. Mann on WEPPA process; telephone call with C. Razafindranaivo (Service Canada); input Trustee, Company and employee detail in WEPPA forms; email to Service Canada regarding WEPPA.	2.1
May 4	Input Trustee WEPP information; telephone call with C. Razafindranaivo at Service Canada.	2.3
May 5	Input Trustee WEPP information; email to Q. Park, E. Mann regarding WEPPA claim.	3.5
May 8	Update Service Canada site with WEPP claim details.	5.7
May 9	Review and revise select records regarding termination dates; internal correspondence regarding WEPPA process.	0.5
May 17	Input remaining employee records into Service Canada site, save confirmations to internal file.	3.2
TOTAL – S. Gamma		20.1 hrs.





July 7, 2023

Inscape Corporation
 67 Toll Road
 Holland Landing, ON
 L9N 1H2

Attention: Mr. Eric Ehgoetz
 Chief Executive Officer

**RE: INSCAPE CORPORATION (the “Company”)
 INVOICE #11 (843010)**

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies’ Creditors Arrangement Act* pursuant to the Initial Order dated January 12, 2023, for the period May 21 to June 24, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-\$CAD</u>
J. Nevsky, Managing Director	27.1	\$800	\$21,680.00
E. Mann, Director	43.7	\$535	23,379.50
M. Binder, Associate	8.0	\$355	2,840.00
Q. Park, Analyst	8.6	\$325	2,795.00
S. Gamma, Administrator	1.0	\$200	200.00
	<u>88.4</u>		<u>\$50,894.50</u>
Add: Out of pocket expenses – case web site maintenance charges			100.00
			<u>\$50,994.50</u>
Add: HST @ 13%			6,629.29
			<u>\$57,623.79</u>
TOTAL INVOICE			<u>\$57,623.79</u>

Mailing Instructions:

Alvarez & Marsal Canada ULC
 Att: Audrey Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wiring Instructions:

Bank: [REDACTED]
 Account Name: [REDACTED]
 Swiftcode: [REDACTED]
 Bank Address: [REDACTED]
 Bank Transit #: [REDACTED]
 Institution #: [REDACTED]
 Account #: [REDACTED]
 Reference #: [REDACTED]
 HST#: [REDACTED]

Inscape Corporation – 843010
DETAILED SUMMARY – May 21 to June 24, 2023

<u><i>J. Nevsky</i></u>	<u>Hrs.</u>	
May 23	Review cash flow results and updated wind-down analysis; discussion with Aird & Berlis regarding Prevolv matter; correspondence with CRA regarding HST claim.	1.5
May 24	Call with Management regarding wind-down and related file matters; correspondence with Aird & Berlis on Prevolv and CRA matters.	1.2
May 25	Review financial information provided by Prevolv in support of its unsecured and contingent claims; internal discussion and review of Prevolv claim and supporting financial information; correspondence with Aird & Berlis on Prevolv matters.	1.8
May 26	Call with J. Ewin of Prevolv in connection with the Settlement Agreement; review of account information provided by Hilco; call with Aird & Berlis regarding union grievance and related matters.	3.2
May 29	Call with Management on cash flow, review of Hilco debt and related wind-down items; review of cash flow results and updated wind-down analysis.	1.3
May 30	Call with J. Ewine of Prevolv regarding Settlement Agreement; correspondence with CRA regarding HST matters; correspondence with Aird & Berlis regarding Prevolv and related matters.	2.3
May 31	Review updated cash flow and recovery analysis; finalize and execute Prevolv Settlement Agreement.	0.8
June 1	Correspondence with CRA regarding HST matters; call with Aird & Berlis on Prevolv, CRA and related matters; draft Monitor's Report in connection with Prevolv Settlement Agreement.	1.2
June 2	Review and update draft Monitor's Report; review updated cash flow and recovery analysis; correspondence with Aird & Berlis on case matters.	3.4
June 5	Call with Miller Thomson and Management on Monitor's Report and related matters; review and update Monitor's Report and discussion with Aird & Berlis on same; correspondence with Prevolv regarding Settlement Agreement and payment of first installment; correspondence with Management on cash flow and professional fees.	1.6
June 6	Review draft Notice of Motion and comments received on draft Monitor's Report from Miller Thomson and WeirFoulds; revise and finalize Monitor's Report with Aird & Berlis.	1.2



Inscope Corporation – 843010
DETAILED SUMMARY – May 21 to June 24, 2023

June 7	Correspondence with CRA on dispute issue and HST matters.	0.6
June 9	Prepare for and attend Court in connection with Prevolv Settlement Agreement.	0.5
June 12	Review letter from CRA in connection with dispute resolution and discussion with Management on same; correspondence with CRA on HST related matters; correspondence with Aird & Berlis and Faegre on file matters.	1.2
June 13	Call with Deloitte and Management in connection with CRA matter.	0.5
June 14	Internal meeting on cash flow results, recovery analysis and related matters; update call with Aird & Berlis on CRA and updated recovery.	1.0
June 15	Review cash flow and revised recovery analysis and correspondence with Management on same; correspondence with Hilco on revised cash flow forecast.	0.8
June 16	Review correspondence from creditor regarding asserted claim and discussions with Aird & Berlis on same; discussion with Management regarding updated cash flow forecast; correspondence with CRA regarding resolution letter and HST claim.	0.6
June 19	Correspondence with Management and Hilco regarding revised cash flow and partial debt repayments.	0.6
June 20	Review of materials received from Empire and reconciliation of financial information.	1.0
June 21	Call with Faegre and Aird & Berlis on Empire dispute; review of Deloitte materials regarding proposed tax strategy.	0.8
TOTAL – J. Nevsky		27.1 hrs.

<u>E. Mann</u>		<u>Hrs.</u>
May 23	Respond to creditor inquiries; internal discussions on file matters; review WEPPA received forms; review tax notices; review of Prevolv materials prepare schedules in response to Prevolv’s estimated claim amounts.	3.0
May 24	Attend calls with Prevolv to review preliminary claim amounts; prepare updated Prevolv settlement schedules; coordinate WEPPA mailing.	2.8



Inscap Corporation – 843010

DETAILED SUMMARY – May 21 to June 24, 2023

May 25	Respond to union inquiries; review Prevolv related settlement documents; prepare updated Prevolv settlement schedules; correspondence with Prevolv surrounding settlement.	4.1
May 26	Correspondence with management regarding WEPPA; respond to employee inquiries; prepare variance analysis.	1.0
May 27	Correspondence with management regarding secured debt.	0.3
May 29	Prepare secured debt reconciliation and correspondence with management regarding same; coordinate WEPPA notifications	0.9
May 30	Review payroll run; review correspondence from CRA; respond to creditor inquiries.	1.0
May 31	Prepare correspondence to customers regarding unpaid accounts receivable; review correspondence from management regarding the Holland Landing lease exit; coordinate WEPPA filings.	1.7
June 1	Draft Fifth Report and review letter from the CRA and correspondence with management regarding same.	1.0
June 2	Draft Fifth Report; internal correspondence regarding vacation pay; call with Service Canada regarding WEPPA extension.	5.8
June 5	Review comments to the Monitor’s Fifth Report; attend meeting with management, and correspondence with E. Ehgoetz regarding accounts receivable.	2.7
June 6	Prepare updated cash flow reporting; review HST filing support; correspondence with K. Groves regarding creditor claims; review finalized version of the Monitor’s Fifth Report.	1.8
June 7	Update case website; attend accounts receivable update call with management.	0.9
June 8	Prepare updates to the Company’s recovery and cash flow forecast; discussion with J. Szczur regarding HST returns.	4.7
June 9	Review internally the updated cash flow forecast; attending calls with management to review the updated cash flow and recovery forecast; and review emails related to ongoing general and administrative disbursements.	4.1



Inscape Corporation – 843010
DETAILED SUMMARY – May 21 to June 24, 2023

June 12	Review payroll reports; discussions internally regarding WEPPA; and review payments in relation to the Holland Landing lease exit arrangement.	1.4
June 15	Correspondence with K. Groves and D. Dyke regarding certain vendor payments; attend accounts receivable update call; attend call with M. Teich and management regarding certain accounts receivable.	1.8
June 20	Review correspondence from Empire and prepare a reconciliation surrounding same; internal discussions with J. Nevsky regarding the Empire reconciliation.	2.4
June 21	Prepare letter to certain customers regarding unpaid accounts receivable; respond to creditors inquiries.	1.1
June 22	Respond to customer inquiries regarding unpaid accounts receivable; attend call with Peabody regarding an accounts receivable settlement.	0.9
June 23	Attend call with Peabody regarding accounts receivable settlement and correspondence with J. Szczur regarding same.	0.3
TOTAL – E. Mann		43.7 hrs.

<u><i>M. Binder</i></u>	<u>Hrs.</u>	
May 23	Review banking transactions for the week ending May 19.	0.5
May 24	Prepare 13-week cash flow forecast update for actual performance for the week ended May 19; internal discussions regarding updated cash flow forecast.	1.2
May 29	Review banking transactions for the week ended May 26 and prepare 13-week cash flow forecast update for actual performance.	1.4
June 1	Update professional fees tracking document.	0.3
June 8	Review banking transactions for the week ended June 2 and updated 13-week cash flow forecast.	2.0
June 24	Review banking transactions for the weeks ended June 9 and June 16 and prepare 13-week cash flow forecast update for actual performance and prepare summary.	2.6
TOTAL – M. Binder		8.0 hrs.



Inscap Corporation – 843010
DETAILED SUMMARY – May 21 to June 24, 2023

<u>Q. Park</u>	<u>Hrs.</u>	
May 23	Draft Noticing packages for all former Inscap employees.	1.0
May 24	Amended Notice to Employees packages and finalized all documents for each former employee; emailed and mailed all former employees the notice packages.	3.0
May 25	Assisted former employees to fill out Form 31 and provide them with detail on the WEPP process over phone and email.	1.0
May 26	Assisted former employees to fill out Form 31 and provide them with detail on the WEPP process over phone and email.	0.5
May 29	Assist former employees with filling out Form 31 and discuss queries related to the process.	0.5
May 31	Assist former employees with filling out Form 31 and discuss queries related to the process.	0.5
June 9	Assisted former Inscap employees regarding their questions related to the WEPP process over email and phone; met internally to discuss unique queries and how to deal with specific situations related to pensions, updated personal information, and vacation pay grievances.	1.0
June 23	Discussions with former Inscap employees related to their total amount owing compared to the WEPP government amount being provided; assisted several individuals to fill out their Form 31 forms; additional conversations internally and externally related to severance and commission payouts; calls with the Government of Canada to identify one individual's issue on why an application was not coming through.	1.1
TOTAL – Q. Park		8.6 hrs.

<u>S. Gamma</u>	<u>Hrs.</u>	
May 24	Discussions regarding amendment of claims on-line.	0.5
June 1	Internal meetings regarding amending WEPP forms for Service Canada; telephone call with J. Matte at Service Canada re: amendments.	0.5
TOTAL – S. Gamma		1.0 hr.





July 24, 2023

Inscape Corporation
 67 Toll Road
 Holland Landing, ON
 L9N 1H2

Attention: Mr. Eric Ehgoetz
 Chief Executive Officer

**RE: INSCAPE CORPORATION (the “Company”)
 INVOICE #12 (843010)**

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies’ Creditors Arrangement Act* pursuant to the Initial Order dated January 12, 2023, for the period June 25 to July 15, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-\$CAD</u>
J. Nevsky, Managing Director	18.0	\$800	\$14,400.00
E. Mann, Director	13.4	\$535	7,169.00
M. Binder, Associate	5.8	\$355	2,059.00
Q. Park, Analyst	4.0	\$325	1,300.00
	<u>41.2</u>		<u>\$24,928.00</u>
Add: Out of pocket expenses – travel costs, parking and meals *			<u>773.17</u>
			\$25,701.17
Add: HST @ 13% *			<u>3,281.20</u>
TOTAL INVOICE			<u>\$28,982.37</u>

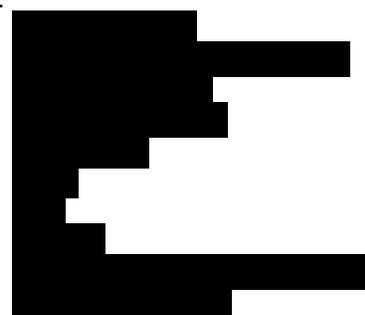
**Excludes HST exempt out of pocket expenses*

Mailing Instructions:

Alvarez & Marsal Canada ULC
 Att: Audrey Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wiring Instructions:

Bank:
 Account Name:
 Swiftcode:
 Bank Address:
 Bank Transit #:
 Institution #:
 Account #:
 Reference #:
 HST#:



Inscap Corporation – 843010
DETAILED SUMMARY – June 25 to July 15, 2023

<u><i>J. Nevsky</i></u>	<u>Hrs.</u>	
June 26	Review and update recovery analysis and weekly cash flow forecast for remainder of case; correspondence with CRA regarding outstanding HST.	0.4
June 27	Review of letter received from Empire regarding trust claim and correspondence with Aird & Berlis on same; review and update wind down plan and cash flow forecast.	0.6
June 28	Attend on update and AR collections call with Company; meeting with Aird & Berlis on wind-down plan and remaining case matters.	0.8
June 29	Discussion with Aird & Berlis on Empire matter; drafting of Monitor's Sixth Report.	2.2
June 30	Review and revise Monitor's Sixth Report; call with Hilco regarding wind-down and related matters; call with J. Szczur regarding HST and related matters; correspondence with CRA regarding HST.	2.3
July 4	Review of actual cash results through June 30, and update Monitor's Report with same; review and reconcile remaining payroll and KERP payments, and internal discussion on same;	1.2
July 5	Call with J. Szczur on HST, receivable collections and related wind down matters; review and reconcile professional fee amounts and update recovery analysis and cash flow forecast with same; review of Aird & Berlis comments to Monitor's Report and update same.	2.0
July 6	Call with Miller Thomson and Aird & Berlis regarding Empire and related matters; review and update Monitor's Report; internal discussion on remaining CCAA wind down matters.	1.4
July 7	Review and revise Monitor's Report, and internal discussion on same.	1.0
July 10	Attend on calls and correspondence with Hilco, Company and Aird & Berlis regarding various wind down and related matters; revise and update Monitor's Report to reflect revised wind down plan; calls with Aird & Berlis regarding Monitor's Report.	1.8
July 11	Correspondence with Hilco regarding wind down matters and cash flow forecast; discussion with Company regarding wind down and remaining CCAA activities; calls with Aird & Berlis regarding wind down matters; revise and update Monitor's Report and prepare final execution version with Aird & Berlis.	3.5
July 13	Prepare for and attend Court hearing.	0.3



Inscape Corporation – 843010
DETAILED SUMMARY – June 25 to July 15, 2023

July 14	Review of case website; internal discussion regarding remaining CCAA activities.	0.5
TOTAL – J. Nevsky		18.0 hrs.

E. Mann **Hrs.**

June 25	Correspondence with customer and management regarding AR settlement; responding to creditor inquiries.	0.5
June 27	Correspondence with management regarding vendor payments and certain pre-authorized debit amounts.	0.2
June 28	Attend call with customer regarding collection of accounts receivable.	0.4
July 4	Prepare draft of Sixth Report; correspondence with T. Stuckless on payroll items; correspondence with former employees regarding WEPPA claims.	3.5
July 5	Attend call with customer regarding collection of accounts receivable; drafting of Sixth Report; correspondence with HR regarding benefits.	2.1
July 6	Prepare responses to creditor inquiries; review comments on the Sixth Report and update same; prepare estimates regarding final payroll and correspondence with Company on same.	1.7
July 7	Review correspondence regarding accounts receivable; attend call with former employee regarding WEPPA claim form.	0.4
July 10	Review payroll run; update cash flow forecast; correspondence with management regarding payroll and other cash flow items.	2.1
July 11	Finalize payroll run and cash flow forecast; update Sixth Report with final cash flow forecast and related changes.	2.5
TOTAL – E. Mann		13.4 hrs.

M. Binder **Hrs.**

June 26	Review banking transactions for the week ended June 23 and prepare 13-week cash flow forecast update for actual performance and prepare summary.	1.6
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Inscap Corporation – 843010
DETAILED SUMMARY – June 25 to July 15, 2023

June 27	Prepare update to professional fees tracking document; internal discussions on cash flow related items.	0.6
July 4	Review banking transactions for the week ended June 30 and prepare 13-week cash flow forecast update for actual performance and prepare summary.	1.9
July 10	Review banking transactions for the week ended July 7 and prepare 13-week cash flow forecast update for actual performance and prepare summary; prepare update to professional fees tracking document.	1.7
TOTAL – M. Binder		5.8 hrs.

<u><i>Q. Park</i></u>		<u>Hrs.</u>
June 26	Telephone calls and email correspondence with former employees regarding WEPPA distributions and assistance related to Form 31.	0.4
June 27	Telephone call and email correspondence with Service Canada and former employees regarding Trustee Information Form and the status of WEPPA.	0.3
June 28	Telephone call and email correspondence with former employees regarding WEPPA distribution amounts and assistance related to Form 31; email correspondence with T. Stuckless regarding former employee questions.	0.5
June 29	Review Government of Canada WEPP application acceptance reports and recorded all individuals who have returned a proof of claim form; correspondence with former employees and Service Canada regarding denied applications.	0.5
July 4	Calls with former employees to discuss Form 31, distribution amounts, and the overall WEPP process.	0.3
July 5	Call with Service Canada to investigate former employee queries.	0.1
July 6	Telephone call with former employees to discuss Form 31, WEPPA distribution amounts, and the overall WEPP process.	0.2
July 7	Internal call to discuss former employee concerns related to distribution and required notice package amendments to select individuals; amended individual's Notice package with updated numbers and submitted email.	0.5



Inscap Corporation – 843010

DETAILED SUMMARY – June 25 to July 15, 2023

July 10	Meet internally to discuss how to deal with all other notice package amendments; external calls with individuals looking for further clarification on distributed WEPPA amounts.	0.2
July 11	Complete the required amendments to all the additional Notice packages and submitted for review; meet internally to discuss required trustee information form amendments resulting from the vacation pay updates.	0.8
July 12	Telephone call with Service Canada to discuss reported concerns related to a former employees distribution amount and the calculation process.	0.2
TOTAL – Q. Park		4.0 hrs.





October 3, 2023

Inscape Corporation
 67 Toll Road
 Holland Landing, ON
 L9N 1H2

Attention: Mr. Eric Ehgoetz
 Chief Executive Officer

**RE: INSCAPE CORPORATION (the “Company”)
 INVOICE #13 (843010)**

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies’ Creditors Arrangement Act* pursuant to the Initial Order dated January 12, 2023, for the period July 16 to September 23, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-\$CAD</u>
J. Nevsky, Managing Director	10.3	\$800	\$8,240.00
E. Mann, Director	14.0	\$535	7,490.00
M. Binder, Associate	4.3	\$355	1,526.50
Q. Park, Analyst	8.7	\$325	2,827.50
	<u>37.3</u>		<u>\$20,084.00</u>
Add: Out of pocket expenses – web site maintenance charges and telephone costs.			<u>293.00</u>
			<u>\$20,377.00</u>
Add: HST @ 13%			<u>2,649.01</u>
TOTAL INVOICE			<u><u>\$23,026.01</u></u>

Mailing Instructions:

Alvarez & Marsal Canada ULC
 Att: Audrey Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wiring Instructions:

Bank: [REDACTED]
 Account Name: [REDACTED]
 Swiftcode: [REDACTED]
 Bank Address: [REDACTED]
 Bank Transit #: [REDACTED]
 Institution #: [REDACTED]
 Account #: [REDACTED]
 Reference #: [REDACTED]
 HST#: [REDACTED]

Inscape Corporation – 843010

DETAILED SUMMARY – July 16 to September 23, 2023

<u><i>J. Nevsky</i></u>	<u>Hrs.</u>	
July 19	Prepare for and attend on call with Empire and its counsel, Aird & Berlis, Miller Thomson and Company regarding asserted claim; call with Aird & Berlis regarding Empire and related matters.	1.2
July 21	Review of cash flow forecast and professional fee budget.	0.4
July 24	Call with Empire and A&B regarding vendor's asserted claim.	0.7
July 26	Update call with Company regarding cash flow and related matters; review and update cash flow and recovery analysis.	1.0
July 27	Update call with Miller Thomson and Company regarding Empire claim and related final CCAA matters.	1.0
July 28	Call with Millet Thomson and Aird & Berlis regarding Empire claim; review of cash flow and correspondence with Company on same.	0.5
Aug 1	Review of cash flow and related emails with Company on same.	0.2
Aug 10	Email correspondence with CRA and Company regarding open HST refunds; review of cash position.	0.6
Aug 14	Email correspondence with Company regarding cash flow, and review of updated recovery analysis; update call with Aird & Berlis regarding remaining CCAA matters.	1.3
Aug 22	Call with Aird & Berlis and Miller Thomson regarding wind down matters.	0.6
Aug 24	Review of correspondence regarding wires transfers and cash flow tracking.	0.5
Aug 31	Correspondence with Aird & Berlis regarding final CCAA wind-down matters.	0.5
Sept 6	Correspondence with Company and Prevolv regarding Chicago lease matters.	0.5
Sept 12	Correspondence with Miller Thomson and Aird & Berlis regarding case matters.	0.5
Sept 18	Attend on call with representatives of Empire on Claim related matters.	0.5



Inscape Corporation – 843010

DETAILED SUMMARY – July 16 to September 23, 2023

Sept 19	Review and execute legal agreement regarding customer collections.	0.3
TOTAL – J. Nevsky		10.3 hrs.

E. Mann

Hrs.

July 18	Prepare reconciliation in respect to the Empire projects.	1.3
July 19	Prepare updates to the Empire reconciliation and discussions with J. Nevsky regarding same; attend calls regarding the Empire reconciliation.	0.7
July 24	Prepare updates to the Empire reconciliation; attend calls regarding the Empire reconciliation; prepare rebate summary; discussions with J. Nevsky regarding cash flow and other matters.	1.5
July 26	Prepare updated cash flow reporting and related reports; correspondence with Inscape regarding cash flow; discussions with Q. Park regarding WEPPA; discussions with HR regarding payroll.	2.4
July 27	Correspondence with management regarding cash flow.	0.4
July 31	Finalize cash flow reporting and sending same to Hilco.	0.5
Aug 2	Review cash flow reporting with M. Binder.	0.3
Aug 3	Review payroll and correspondence regarding same; discussions with J. Nevsky regarding cash flow.	0.5
Aug 4	Prepare a reconciliation of Hilco debt and discussions internally regarding same.	1.3
Aug 8	Finalize payroll details with T. Stuckless.	0.4
Aug 9	Correspond with management regarding cash flow.	0.3
Aug 10	Review cash flow reporting and discussions with M. Binder regarding same.	1.0
Aug 14	Update recovery analysis and internal discussions regarding same; attend calls with management regarding the recovery analysis.	2.0
Sept 10	Update recovery analysis and internal discussions regarding same.	0.4



Inscape Corporation – 843010

DETAILED SUMMARY – July 16 to September 23, 2023

Sept 18	Attend call regarding Empire settlement	1.0
TOTAL – E. Mann		14.0 hrs.

M. Binder **Hrs.**

July 17	Prepare update to professional fees tracking document; internal discussions.	0.5
July 18	Review of banking transactions for the week ended July 14 and prepare 13-week cash flow forecast update for actual performance and prepare summary.	1.3
July 21	Review of planned disbursements for the week ended July 21.	0.3
Aug 2	Review of banking transactions for the weeks ended July 21 and July 28 and prepare 13-week cash flow forecast update for actual performance and prepare summary.	0.7
Aug 10	Review of banking transactions for the week ended August 4 and prepare 13-week cash flow forecast update for actual performance and prepare summary; prepare update to professional fees tracking document.	0.9
Aug 14	Review of banking transactions for the week ended August 11 and prepare 13-week cash flow forecast update for actual performance and prepare summary; prepare update to professional fees tracking document.	0.6
TOTAL – M. Binder		4.3 hrs.

O. Park **Hrs.**

July 17	Assist individuals apply for WEPPA and submit their proof of claim.	0.3
July 18	Calls and email correspondence with former employees who had not submitted a proof of claim to remind individuals of the process; several calls to explain the application.	2.9
July 19	Calls with Service Canada to discuss issues with specific Trustee information forms; calls with former employees to assist them in the submission process and answer all other queries.	0.5



Inscape Corporation – 843010

DETAILED SUMMARY – July 16 to September 23, 2023

July 20	Calls with former employees to assist in the WEPPA submission process.	0.2
July 21	Several follow-up calls from former employees on the "no proof of claim submitted list" to assist in the WEPPA application process.	1.0
July 24	Email and phone call correspondence with several individuals attempting to apply to WEPPA and submit a proof of claim; draft WEPPA distribution calculations for recently laid off individuals; contact former employees who had provided a proof of claim but had not actually applied to WEPPA on the Government of Canada website.	1.1
July 25	Assist individuals submit WEPPA application and proof of claim form on the final cutoff date for the process.	0.4
July 26	Email and phone correspondence with individuals to assist in the WEPPA application and proof of claim submission.	0.1
July 28	Email and phone correspondence discussing distribution amounts and timelines for payment.	0.1
Aug 1	Calls with former employees and Service Canada regarding the status of their payout.	0.2
Aug 2	Email correspondence with former employee explaining the WEPPA process and the amount he received.	0.1
Aug 3	Forward all the WEPPA mailed applications to the Government of Canada; call with former employee and Service Canada to discuss the impact of WEPPA on EI and the status of their claim.	0.7
Aug 10	Internal team call to discuss the status of the WEPPA process and plan for recently departed employees; call with Service Canada to raise several queries related to the process of individuals payments; call with Service Canada to extend the WEPPA deadline to September 11, 2023.	0.2
Aug 11	Create new Notice packages for recently departed employees in word and contacted all individuals informing them of the process.	0.9
TOTAL – Q. Park		8.7 hrs.





November 21, 2023

Inscape Corporation
 67 Toll Road
 Holland Landing, ON
 L9N 1H2

Attention: Mr. Eric Ehgoetz
 Chief Executive Officer

**RE: INSCAPE CORPORATION (the “Company”)
 INVOICE #14 (843010)**

For professional services rendered in our capacity as Court-appointed Monitor under the *Companies’ Creditors Arrangement Act* pursuant to the Initial Order dated January 12, 2023, for the period September 24 to November 18, 2023.

BILLING SUMMARY

	<u>Hours</u>	<u>Rate</u>	<u>Total-\$CAD</u>
J. Nevsky, Managing Director	22.9	\$800	\$18,320.00
E. Mann, Director	9.0	\$535	4,815.00
M. Binder, Associate	6.5	\$355	2,307.50
	<u>38.4</u>		<u>\$25,442.50</u>
Add: Out of pocket expenses – web site maintenance charges			425.00
			<u>\$25,867.50</u>
Add: HST @ 13%			3,362.78
TOTAL INVOICE			<u>\$29,230.28</u>

Mailing Instructions:

Alvarez & Marsal Canada ULC
 Att: Audrey Singels-Ludvik
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto, ON M5J 2J1

Wiring Instructions:

Bank: [REDACTED]
 Account Name: [REDACTED]
 Swiftcode: [REDACTED]
 Bank Address: [REDACTED]
 Bank Transit #: [REDACTED]
 Institution #: [REDACTED]
 Account #: [REDACTED]
 Reference #: [REDACTED]
 HST#: [REDACTED]

Inscape Corporation – 843010

DETAILED SUMMARY – September 24 to November 18, 2023

<u>J. Nevsky</u>	<u>Hrs.</u>
Sept 27 Call with Aird & Berlis (“A&B”) and Miller Thomson regarding CCAA matters; review and update recovery analysis.	0.5
Sept 28 Call with A&B and E. Ehgoetz regarding on Empire related matters.	0.7
Sept 29 Review and update cash flow forecast and correspondence with A&B on same.	0.3
Oct 3 Various calls with A&B and Miller Thomson on wind-down items.	1.0
Oct 4 Review of draft Empire settlement agreement and discussion with A&B on same.	1.3
Oct 10 Correspondence with Empire and A&B on draft Empire settlement.	0.2
Oct 11 Internal discussion on final CCAA steps; drafting of Monitor’s Report and update cash flow forecast; review of Jamestown lease detail and correspondence with A&B on same.	0.8
Oct 12 Review of Bay Products agreement and correspondence with A&B and Company on same IP settlement.	0.6
Oct 13 Review of final Empire agreement and correspondence with A&B on same; correspondence with Empire to finalize agreement.	0.4
Oct 16 Review and update cash flow forecast.	0.3
Oct 17 Call with Miller Thomson, A&B and E. Ehgoetz regarding Empire and CCAA wind-down matters; review of cash flow and professional fee budget; discussion with A&B on case updates; review of Bay Products agreement and respond to email inquiry.	1.8
Oct 18 Bay Products email correspondence.	0.3
Oct 20 Review and respond to various email correspondence from Empire.	0.4
Oct 21 Drafting of Monitor's Report and review of Affidavit and cash flow forecast.	3.8
Oct 23 Review of draft Affidavit, draft Discharge Order, review and update Monitor's Report; correspondence with A&B; update draft Monitor's Report for revised Stay Extension approach.	3.2



Inscap Corporation – 843010

DETAILED SUMMARY – September 24 to November 18, 2023

Oct 24	Call with E. Ehgoetz and J. Szczur to finalize Report and cash flow forecast; review and update Monitor's Report.	1.7
Nov 1	Correspondence with A&B and Faegre on CCAA matters; review of banking details and cash flow forecast.	0.4
Nov 6	Correspondence with Ewine regarding November payments.	0.2
Nov 10	Review of banking related information; correspondence with A&B regarding final hearing matters.	0.6
Nov 14	Correspondence with A&B on file related matters.	0.2
Nov 15	Review and update cash flow forecast; correspondence with A&B on CCAA wind-down and termination.	1.2
Nov 16	Correspondence with A&B on CCAA termination matters.	0.8
Nov 17	Review of draft materials relating to CCAA Termination Order; correspondence with A&B on termination and D&O related matters; review of internal memo on CCAA termination.	2.2
TOTAL – J. Nevsky		22.9 hrs.

<u>E. Mann</u>		<u>Hrs.</u>
Oct 16	Review bank transactions.	0.5
Oct 17	Update recovery analysis and begin drafting Seventh Report.	1.1
Oct 18	Update cash flow forecast and draft Seventh Report.	4.5
Oct 19	Update Seventh Report.	0.7
Oct 20	Prepare Appendices to Seventh Report.	0.5
Oct 22	Correspondence with management regarding cash flow; review bank transactions; update Seventh Report.	1.0
Oct 23	Internal discussions regarding the cash flow.	0.5
Oct 30	Review payroll.	0.2
TOTAL – E. Mann		9.0 hrs.



Inscape Corporation – 843010

DETAILED SUMMARY – September 24 to November 18, 2023

<u><i>M. Binder</i></u>	<u>Hrs.</u>
Oct 17 Review of banking transactions for the weeks ended September 1 to October 13 and prepare cash flow forecast update for actual performance.	2.0
Oct 19 Prepare updated cash flow forecast and assist in drafting the Seventh Report of the Monitor.	1.6
Oct 23 Review updated cash flow forecast and internal discussions regarding same, prepare summary of cash flow forecast for the Seventh Report of the Monitor.	2.1
Oct 24 Review the Seventh Report of the Monitor and attend on call with the Company regarding the updated cash flow forecast.	0.8
TOTAL – M. Binder	6.5 hrs.



THIS IS EXHIBIT "2"
TO THE AFFIDAVIT OF JOSH NEVSKY
SWORN BEFORE ME THIS 22nd DAY OF NOVEMBER, 2023

DocuSigned by:

Matilda Lici

7CE570F4AA3D4CA...

Commissioner for Taking Affidavits
Matilda Lici

EXHIBIT "2"
ALVAREZ & MARSAL CANADA INC., COURT-APPOINTED MONITOR OF
INSCAPE CORPORATION, INSCAPE INC. AND INSCAPE (NEW YORK) INC.
(February 26, 2023 to November 18, 2023)

Staff Member	Title	Total Hours	Rate (\$CAD)	Amount Invoiced (\$CAD)
Josh Nevsky	Managing Director	172.3	800.0	137,840.00
Stephen Moore	Senior Director	82.7	785.0	64,919.50
Esther Mann	Director	160.2	535.0	85,707.00
Mitchell Binder	Associate	97.2	355.0	34,506.00
Quinn Park	Analyst	25.3	325.0	8,222.50
Shelly Gamma	Administrator	22.7	200.0	4,540.00
Total Fees (excl. Disbursements and HST)		560.4	Avg Rate \$599.1	\$335,735.00

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF INSCAPE CORPORATION, INSCAPE INC. AND INSCAPE
(NEW YORK) INC.**

Court File No. CV-23-00692784-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

**AFFIDAVIT OF JOSH NEVSKY
(sworn November 22, 2023)**

AIRD & BERLIS LLP

Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Steven L. Graff (31871V)

Tel: 416-865-7726
Email: sgraff@airdberlis.com

Kyle Plunkett (LSO #61044N)

Tel: (416) 865-3406
Email: kplunkett@airdberlis.com

Matilda Lici (79621D)

Tel: 416-865-3428
Email: mlici@airdberlis.com

*Counsel for Alvarez & Marsal Canada Inc., in its
capacity as Monitor of Inscap Corporation, Inscap
Inc. and Inscap (New York) Inc*

APPENDIX "B"

AFFIDAVIT OF KYLE PLUNKETT

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

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
INSCAPE CORPORATION, INSCAPE INC.
AND INSCAPE (NEW YORK) INC.

**AFFIDAVIT OF KYLE PLUNKETT
(sworn November 21, 2023)**

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

1. I am a partner at Aird & Berlis LLP and, as such, I have knowledge of the matters to which I hereinafter depose.
2. Aird & Berlis LLP has acted, and continues to act, as counsel for Alvarez & Marsal Canada Inc. in its capacity as Court-appointed Monitor (in such capacity, the “**Monitor**”) of Inscape Corporation, Inscape (New York) Inc. and Inscape Inc. (collectively, the “**Applicants**”).
3. Aird & Berlis LLP has prepared statements of account detailing its services rendered and disbursements incurred in connection with its mandate as counsel to the Monitor, namely:
 - (a) an account dated April 12, 2023 in the amount of \$56,188.42 in respect of the period from March 1, 2023 to March 31, 2023;
 - (b) an account dated May 31, 2023 in the amount of \$55,186.38 in respect of the period from April 1, 2023 to April 30, 2023;

- (c) an account dated June 30, 2023 in the amount of \$52,194.69 in respect of the period from May 1, 2023 to June 30, 2023;
 - (d) an account dated July 31, 2023 in the amount of \$10,983.60 in respect of the period from June 1, 2023 to July 31, 2023;
 - (e) an account dated September 29, 2023 in the amount of \$7,761.39 in respect of the period from August 1, 2023 to September 29, 2023; and
 - (f) an account dated November 21, 2023 in the amount of \$28,770.35 in respect of the period from September 30, 2023 to November 17, 2023,
- (collectively, the “**Statements of Account**”).

4. Attached hereto and marked as **Exhibit “A”** to this Affidavit is a copy of the Statements of Account.

5. Attached hereto and marked as **Exhibit “B”** to this Affidavit is a chart detailing the lawyers, law clerks and articling students who have worked on this matter.

6. Assuming this Honourable Court grants an order discharging the Monitor and there is no opposition to the Order, the anticipated legal fees, exclusive of taxes and disbursements, to the discharge of the Monitor is anticipated to be \$12,000.00.

7. This Affidavit is made in support of a motion to, *inter alia*, approve the attached Statements of Account of Aird & Berlis LLP and the fees and disbursements detailed therein, and for no improper purpose whatsoever.

SWORN before me by video conference)
at the City of Montreal, in the Province of)
Quebec, this 21st day of November, 2023,)
in accordance with O. Reg. 431/20,)
Administering Oath or Declaration)
Remotely)

DocuSigned by:)
Matilda Lici)
7CE576F4AA3D4CA...)

Commissioner for taking affidavits)
Matilda Lici)

DocuSigned by:)
Kyle Plunkett)
2F78FA09E4954D5)

KYLE PLUNKETT

Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF KYLE PLUNKETT

Sworn before me

this 21st day of November, 2023

DocuSigned by:
Matilda Lici

79E576F4AA3D4CA...
Matilda Lici

Commissioner for taking Affidavits, etc



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

Alvarez & Marsal Canada Inc.
2900 - 200 Bay Street
P.O. Box 22
Toronto, ON
M5J 2J1 Canada

April 12, 2023

Attention: Mr. Josh Nevsky

Invoice No: 1333833

Re: Inscape Corporation

Client No: 053502
Matter No: 305385

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending March 31, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
BHM	01/03/23	875.00	0.10	87.50	Receipt of email from employer counsel respecting response to inquiry
BHM	01/03/23	875.00	0.20	175.00	Further receipt of email from counsel for employer
KBP	01/03/23	650.00	1.40	910.00	Revise and update Second Report; various email exchanges with client team regarding court materials.
ML	01/03/23	395.00	0.30	118.50	Review and revise Second Report and email to K. Plunkett enclosing same and blackline
BHM	02/03/23	875.00	0.20	175.00	Receipt and review of email from counsel for company and review of draft response to pensioner; communications with K. Plunkett
KBP	02/03/23	650.00	1.40	910.00	Review and provide final comments on draft second report;
ML	02/03/23	395.00	0.90	355.50	Review and revise Second Report and email same to A&M team; Email to J. Nevksy enclosing signing page; Assemble appendices, finalize Second Report and instructions re service; Assemble confidential version of Second Report and email to Justice Conway enclosing same
PLW	02/03/23	255.00	0.40	102.00	Submitted 2nd Report of Monitor for filing online with the court
SLG	02/03/23	925.00	0.20	185.00	Review emails re collection of A/R
BHM	03/03/23	875.00	0.40	350.00	Email from counsel for employer; review of draft response to inquiry and attachments

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
BHM	03/03/23	875.00	0.10	87.50	Email communications with K. Plunkett
KBP	03/03/23	650.00	1.00	650.00	Email exchanges with client regarding updated materials for filing; review and consider various emails from client regardng GB agreement.
ML	03/03/23	395.00	0.10	39.50	Email to A&M re revised service list to be uploaded to case website
SLG	05/03/23	925.00	0.20	185.00	Discussion with K. Plunkett
KBP	06/03/23	650.00	1.40	910.00	Review and consider responding record from Prevolv and discuss same with client team; email exchanges with proposed response and AR collections.
SLG	06/03/23	925.00	0.20	185.00	Emails with P. Cho
KBP	07/03/23	650.00	1.40	910.00	Review and prepare for extension motion; email exchanges with client team regarding same and updates on sale efforts.
ML	07/03/23	395.00	0.20	79.00	Email to K. Plunkett re sealing provision in draft Order; Email to Miller Thomson re revised Order incorporating sealing language
BHM	08/03/23	875.00	0.20	175.00	Communications with counsel for company
KBP	08/03/23	650.00	1.90	1,235.00	Prepare and attend stay extension motion; review and respond to emails from MT team regarding sale transactions and Prevolv matters.
ML	08/03/23	395.00	1.50	592.50	Prepare Statement of Law re request for sealing order; Update Service List and email to A&M re updating case website; Email to A&M re uploading issued Order to the case website; Arrangements re filing of hard copy of sealed Confidential Appendix 1 with the Court
ND	08/03/23	315.00	0.80	252.00	Organize, deliver and file confidential appendix to the court at the commercial list and bankruptcy intake, as requested by M. Lici.
PLW	08/03/23	255.00	0.20	51.00	Emails to court and M. Lici regarding process for filing sealed documents in the court
SLG	08/03/23	925.00	0.30	277.50	Consider Report on outcome of motion
BHM	09/03/23	875.00	0.10	87.50	Email from counsel for employer
KBP	09/03/23	650.00	1.00	650.00	Review and discuss security opinion; email exchanges with MT regarding updates on APA transactions and Prevolv.
KBP	10/03/23	650.00	1.20	780.00	Review and consider updated APA for GB; review Heinen APA; attend calls with J. Nevsky; email exchanges with L. Ellis.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	13/03/23	650.00	1.20	780.00	Prepare and attend call with MT team to discuss next steps and scope of relief for next motion; email exchanges with client team regarding same; review and provide comments on initial draft security opinion.
ML	13/03/23	395.00	1.00	395.00	Revise and finalize opinion letter re enforceability of security granted to secured creditor; Email to Faegre re opinion letter; Instructions re updating PPSA searches
KBP	14/03/23	650.00	1.00	650.00	Attend update meeting with client team to discuss Prevolv and other AR collections efforts; email exchanges with client team regarding same.
SRM	14/03/23	440.00	0.10	44.00	Review email; Order updated PPSA searches
KBP	15/03/23	650.00	1.50	975.00	Prepare and attend call with client team to discuss strategy and Prevolv matters; email exchanges with MT team regarding updates on settlement discussions.
ML	15/03/23	395.00	1.50	592.50	Revise opinion letter following update on PPSA searches and finalize same, and email to A&M enclosing same; Review documents and exchange of emails between Company and Prevolv and begin researching law on set-off claims and whether a claim at common law can be maintained despite a contractual waiver
SRM	15/03/23	440.00	0.30	132.00	Review high volume PPSA searches and report on same
KBP	16/03/23	650.00	2.40	1,560.00	Attend call with P. Cho to discuss Prevolv AR and set off claim; attend call with client team to discuss possible settlement discussions and Prevolv claim; attend call with D. Ward to discuss updates on Prevolv claim; review and provide comments on draft GB initial materials; draft security opinion.
ML	16/03/23	395.00	2.80	1,106.00	Continue research re test for equitable set off, test for legal set off and whether waiver of right to contractual set off negates claim for equitable set off
SRM	16/03/23	440.00	0.20	88.00	Review certified PPSA searches and report on same
BHM	17/03/23	875.00	0.10	87.50	Receipt of email and appointment letter from counsel for employer
KBP	17/03/23	650.00	2.40	1,560.00	Attend calls with client team to discuss Prevolv matter; attend call with P. Cho; email exchanges with MT team regarding same; review and provide comments on draft GB AVO and NOM.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ML	17/03/23	395.00	2.40	948.00	Review and revise Notice of Motion and draft AVO and email to K. Plunkett re same; Call with K. Plunkett re motion materials; Further revise AVO and draft additional Order for ancillary relief; Revise AVO and Ancillary Relief Order and email same to Miller Thomson; Discussion with K. Plunkett re same; Email to Miller Thomson re draft Notice of Motion
KBP	18/03/23	650.00	1.00	650.00	Review and provide comments on draft applicants materials; email exchange with MT team.
ML	18/03/23	395.00	0.20	79.00	Generate blackline of Notice of Motion circulated by Miller Thomson and email to K. Plunkett and A&M re same
KBP	19/03/23	650.00	2.00	1,300.00	Review and provide comments on draft Applicants' materials.
ML	19/03/23	395.00	2.70	1,066.50	Review and revise Notice of Motion and email to K. Plunkett re revisions; Conference call with S. Graff, K. Plunkett and A&M re Prevolv issue; Email to Miller Thomson re revised Notice of Motion and re Prevolv claim; Review and revise Company's Affidavit and email to K. Plunkett re same
SLG	19/03/23	925.00	0.60	555.00	Attend telephone call with A&M and A&B teams
KBP	20/03/23	650.00	2.40	1,560.00	Review and provide comments on draft Applicants' materials; review and consider emails from MT team regarding same; review and provide initial comments on Report; review updates on settlement discussions with Weirfoulds.
ML	20/03/23	395.00	3.90	1,540.50	Call with M. Faheim re para 16 of draft AVO; Review and revise Third Report; Email to M. Faheim re proposed changes to para 16 of AVO; Review and revise Company's Affidavit and email to Miller Thomson re same; Generate blackline of revised draft Affidavit circulated by Miller Thomson and review same, and email to K. Plunkett re same; Email to A&M re additional changes to draft Affidavit; Review Third Report and email to K. Plunkett re same; Review Fee Affidavit of A&M and review invoices for possible redactions, and email to K. Plunkett re same; Review and revise Affidavit to incorporate A&M's comments; Email to Miller Thomson re second batch of revisions to Affidavit; Email to A&M re commissioning Fee Affidavit and video call with J. Nevsky re same; Email to A&M enclosing signed Fee Affidavit; Generate blackline for Third Report and email to A&M re same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	21/03/23	650.00	2.50	1,625.00	Review and provide comments on Third Report; email exchanges with client regarding updates on materials; review and consider emails from MT team regarding relief and materials; attend calls with client team; attend call with P. Cho.
ML	21/03/23	395.00	0.60	237.00	Email to Miller Thomson re draft Third Report of Monitor; Finalize Fee Affidavit, review accounts for redactions and email to K. Plunkett re same
SLG	21/03/23	925.00	0.20	185.00	Review emails re impending motion
KBP	22/03/23	650.00	2.40	1,560.00	Attend call with P. Cho to discuss Monitor's materials; review and provide comments on Third Report to finalize; attend call with client team to discuss potential settlement terms.
ML	22/03/23	395.00	1.00	395.00	Finalize Monitor's Report and assemble appendices; Set up Docusign and email to J. Nevsky re same; Bookmark Monitor's Third Report and email to Service List serving same; Email to M. Faheim re updated service list, update same and email to A&M to update the case website; Serve Third Report on new addition to service list; Revise Affidavit of Service and instructions re Caselines and filing with the Court
PLW	22/03/23	255.00	0.40	102.00	Submitted Third Report of Monitor for filing online with the court
SLG	22/03/23	925.00	1.00	925.00	Several telephone call with M. Lici; review draft order; discussion with K. Plunkett
KBP	23/03/23	650.00	2.40	1,560.00	Attend call with Inscape team and client to discuss Prevolv settlement and extension motion; attend call with Weirfoulds to discuss possible settlement structure and scope of applicants' relief; attend various calls with MT team; prepare for motion returnable March 24, 2023.
SLG	23/03/23	925.00	1.80	1,665.00	Meeting with A&M and MLT team re approach to further meeting with A&M alone; review Report and P. Cho Affidavit
KBP	24/03/23	650.00	1.20	780.00	Attend various calls with client to discuss Prevolv settlement and order terms; review and respond to emails from P. Cho.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ML	24/03/23	395.00	6.00	2,370.00	Prepare for and attend hearing before Justice Conway re Applicants' motion for AVO and ancillary relief order; Call with Miller Thomson and J. Nevsky re draft ancillary relief order; Review and revise ancillary relief order and call with S. Graff to revise same; Email to J. Nevsky and S. Moore re revised ancillary relief order; Review and revise proposed endorsement; Call with K. Plunkett re motion hearing and proposed ARO; Email to P. Cho re draft ARO and endorsement; Call with S. Graff re revisions to draft ARO; Email to A&M re revised ARO and changes proposed by Prevolv; Call with P. Cho and S. Graff re amendments to ARO; Revise ARO and email to Miller Thomson and Prevolv enclosing same, and reporting email to A&M re revised ARO; Call with S. Graff and further revise ARO per additional comments from P. Cho; Email to Miller Thomson re further revised draft ARO; Email to Justice Conway re revised ARO and proposed endorsement language
SLG	24/03/23	925.00	6.00	5,550.00	Prep for and attend hearing on payment of funds to Court and review of info
KBP	26/03/23	650.00	1.00	650.00	Review and consider disclosure from Prevolv; email exchanges with client team regarding same and follow up questions.
SLG	26/03/23	925.00	0.70	647.50	Review reporting and emails with S. Moore
KBP	27/03/23	650.00	0.50	325.00	Review and consider emails from client regarding follow up questions for Prevolv and P. Cho on disclosure.
ML	27/03/23	395.00	0.20	79.00	Email to Service List serving Orders of Justice Conway and arrange to have Orders issued and entered by the Court; Email to Service List serving Orders as issued and entered
PLW	27/03/23	255.00	0.50	127.50	Submitted two Orders of March 24, 2023 for entry online with the court
SLG	27/03/23	925.00	0.30	277.50	Emails with J. Nevsky and K. Plunkett re info sought from Prevolv
SLG	28/03/23	925.00	1.60	1,480.00	Attend post hearing call; discuss strategy, receivable collection, position of motion re Prevolv; telephone call with P. Cho; telephone call with L. Ellis
KBP	29/03/23	650.00	1.20	780.00	Attend strategy call with client team to discuss Prevolv matter and other collection efforts; email exchanges with P. Cho; email exchanges with client team regarding strategy on settlement discussions.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
SLG	29/03/23	925.00	0.90	832.50	Attend meeting with K. Plunkett, A&M reps re position and recovery of Prevolv receivable
SLG	29/03/23	925.00	0.20	185.00	Telephone call with P. Cho
KBP	30/03/23	650.00	0.50	325.00	Review and respond to emails from client team regarding Empire claim; review and consider updates on Prevolv discussions.
ML	30/03/23	395.00	0.40	158.00	Review email and related documents re Empire subcontract
KBP	31/03/23	650.00	0.70	455.00	Review and consider emails from client team on updates re NY lease settlement; review and consider Empire claim.
ML	31/03/23	395.00	0.40	158.00	Review agreements for references to trust claims; Call with K. Plunkett re availability of trust claim; Instructing email to articling student re legal research on constructive trusts and unjust enrichment
TOTAL:			81.60	\$49,618.00	

Name	Hours	Rate	Value
Dionne, Nicole (ND)	0.80	\$315.00	\$252.00
Graff, Steven L. (SLG)	14.20	\$925.00	\$13,135.00
Lici, Matilda (ML)	26.10	\$395.00	\$10,309.50
Miller, Barbra H. (BHM)	1.40	\$875.00	\$1,225.00
Morris, Shannon R (SRM)	0.60	\$440.00	\$264.00
Plunkett, Kyle B. (KBP)	37.00	\$650.00	\$24,050.00
Williams, Patrick L. (PLW)	1.50	\$255.00	\$382.50

OUR FEE \$49,618.00
 HST @ 13% 6,450.34

DISBURSEMENTS

Non-Taxable Disbursements

Search Under P.P.S.A. 59.00

Total Non-Taxable Disbursements \$59.00

Taxable Disbursements

Service Provider Fee 54.05

Total Taxable Disbursements \$54.05

HST @ 13% 7.03

AMOUNT DUE

\$56,188.42 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:

[REDACTED]

Beneficiary:

Bank No.:
Transit No.:
Account:
Swift Code:

Aird & Berlis LLP

[REDACTED]

Payment by Cheque:

Payable To:

Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
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Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 4.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # [REDACTED]



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T 416 863 1500
F 416 863 1515
airdberlis.com

Alvarez & Marsal Canada Inc.
2900 - 200 Bay Street
P.O. Box 22
Toronto, ON
M5J 2J1 Canada

May 31, 2023

Attention: Mr. Josh Nevsky

Invoice No: 1338941

Re: Inscape Corporation

Client No: 053502

Matter No: 305385

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending April 30, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ZJ	02/04/23	315.00	5.00	1,575.00	Researching and drafting an email memorandum of law that provides the test for constructive trusts, the test for unjust enrichment, and an analysis of the case law with similar fact-cases to Inscape and Empire in the context of unjust enrichment and constructive trusts for M. Lici and K. Plunkett
KBP	03/04/23	650.00	0.70	455.00	Review and consider updates on Empire claim findings and structure of claims; email exchanges with client team regarding initial findings.
ML	03/04/23	395.00	2.10	829.50	Legal research re deemed constructive trusts in insolvency proceedings
ZJ	03/04/23	315.00	7.30	2,299.50	Researching and drafting an email memorandum of law that provides the test for constructive trusts, the test for unjust enrichment, and an analysis of the case law with similar fact-cases to Inscape and Empire in the context of unjust enrichment and constructive trusts for M. Lici and K. Plunkett
KBP	04/04/23	650.00	1.40	910.00	Review and consider jurisprudence on set off and unjust enrichment re Prevolv and Inscape; review and provide comments on proofs of claims.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ML	04/04/23	395.00	4.10	1,619.50	Legal research re whether the fees paid to a contractor are deemed to be held in trust for a subcontractor, cases of deemed constructive trust in the context of Construction Act, cases of deemed constructive trust in the insolvency context; Discussion with K. Plunkett re impact of jurisdiction in recourse available to subcontractor; Email to US counsel re American law on feasibility of Empire's trust claim; Call with K. Plunkett and articling student to discuss research and Monitor's position vis-a-vis Empire
ZJ	04/04/23	315.00	1.20	378.00	Meeting with K. Plunkett and M. Lici discussing the research findings and how they translate into a bankruptcy related proceeding, specifically its implications on how the law treats an action in which an unsecured creditor attempts to use a constructive trust; Preliminary research prior to the meeting on claims of unjust enrichment and constructive trust remedies in the bankruptcy realm and their impacts
KBP	05/04/23	650.00	2.10	1,365.00	Attend call with MT, Hilco and Inscape team regarding set off and motion to adjudicate Prevolv claim; email exchanges with client team regarding same and Empire claim.
ML	05/04/23	395.00	2.80	1,106.00	Conference call with MT to walk through theory of their case on bad faith; Internal discussion re position on Prevolv dispute; Review endorsement for appearance of Empire at last hearing and review deadlines for preservation and perfection of liens, and research re same
SLG	05/04/23	925.00	2.00	1,850.00	Meeting with MT, Inscape, Monitor and A&B (and Hilco) re position on prevolve and set off; follow up meeting re same; review law
KBP	06/04/23	650.00	0.90	585.00	Review and consider emails from P. Cho regarding legal arguments and claim; email summary to client team;
KBP	07/04/23	650.00	0.70	455.00	Review and consider emails from P. Cho on Prevolv position for set off; email exchanges with client team regarding same.
KBP	10/04/23	650.00	2.00	1,300.00	Review and consider termination agreements for Washington and NY locations; review and consider emails from MT team; review Prevolv motion record.
ML	10/04/23	395.00	2.10	829.50	Review correspondence from Prevolv and Company setting out respective legal position on set-off issue; Research and review law re enforceability of set-off provisions in standard-form contracts

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	11/04/23	650.00	1.20	780.00	Review and summarize Prevolv motion record and discuss same with working group; review and consider emails from client regarding same and HST claim.
ML	11/04/23	395.00	0.50	197.50	Revise service list and email to A&M to update case website; Call with K. Plunkett to discuss reference to dealer dispute in the Monitor's Report, and begin drafting same
SLG	11/04/23	925.00	0.60	555.00	Telephone call with P. Cho and consider approach and telephone call with J. Nevsky
KBP	12/04/23	650.00	2.00	1,300.00	Prepare and attend call with P. Cho and client to discuss confidential financial information; attend strategy call with client team to discuss administrative updates.
ML	12/04/23	395.00	2.00	790.00	Review and revise Fourth Report of the Monitor and email to K. Plunkett re same; Review Prevolv motion record and conference call with A&M, S. Graff and K. Plunkett re same
SLG	12/04/23	925.00	2.00	1,850.00	Review all materials re claim and legal position and meeting with Weir Foulds
KBP	13/04/23	650.00	1.00	650.00	Review and provide comments on draft fourth report; email exchanges with client regarding Prevolv disclosure on information requests.
ML	13/04/23	395.00	0.20	79.00	Emails to A&M re delivery of Company's materials and draft Fourth Report; Review and revise Fourth Report and email to MT re same
SLG	13/04/23	925.00	0.30	277.50	Telephone call with K. Plunkett on approach
KBP	14/04/23	650.00	1.40	910.00	Review and provide comments on draft Applicants' materials; review and provide updated comments on fourth report.
ML	14/04/23	395.00	1.50	592.50	Call with M. Faheim to discuss proposed changes to Fourth Report; Call with K. Plunkett and email to J. Nevsky re MT proposed revisions to draft Report; Email to MT re revisions to Fourth Report; Review and revise affidavit in support of motion to extend stay and email to K. Plunkett re same; Email to MT re revised Affidavit
SLG	14/04/23	925.00	0.50	462.50	Emails with P. Cho re production of info
KBP	15/04/23	650.00	0.70	455.00	Revise and finalize fourth report; review and consider motion record of Applicants.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ML	15/04/23	395.00	1.30	513.50	Generate blackline of draft report and email to A&M re revised Report; Emails with J. Nevsky re revised draft Report; Finalize Fourth Report and attend to service; Upload Report to Caselines; Update calendar entry with Zoom link for attendance
KBP	17/04/23	650.00	1.80	1,170.00	Review and prepare for extension hearing; review Applicant's responding record; attend calls with P. Cho regarding disclosure and updates on financials.
ML	17/04/23	395.00	1.60	632.00	Instructions re Affidavit of Service and filing; Review and prepare for stay extension motion
PLW	17/04/23	255.00	0.40	102.00	Submitted Fourth Report of Monitor for filing online with the court
SLG	17/04/23	925.00	0.30	277.50	Address proposal with Prevolv
KBP	18/04/23	650.00	1.50	975.00	Review additional information delivered by Prevolv; attend call with Weirfoulds regarding disclosure and updates on financial diligence.
ML	18/04/23	395.00	2.80	1,106.00	Prepare for and attend hearing before Justice Conway re stay extension; Review Inscape's motion record and call with A&M re Prevolv dispute
SLG	18/04/23	925.00	0.30	277.50	Discussion with K. Plunkett
KBP	19/04/23	650.00	1.50	975.00	Attend call with Prevolv counsel regarding settlement discussions and updates on financial documents and performance; email exchanges with client regarding same; email exchanges MT team to discuss updates.
ML	19/04/23	395.00	0.60	237.00	Conference call with A&M and Prevolv; Revise service list
SLG	19/04/23	925.00	1.00	925.00	Attend discussion with Prevolv counsel and with reps of Monitor re approach
KBP	20/04/23	650.00	2.20	1,430.00	Attend various calls to discuss Prevolv claim and abandonment; various email exchanges with MT Team; review and consider Motion Record; review and provide comments on draft letter to court; email exchanges with P. Cho.
ML	20/04/23	395.00	1.30	513.50	Prepare draft letter to Justice Conway re Prevolv disclosure; Call with K. Plunkett and S. Graff re Prevolv financial condition and email to A&M re proposed communication to Justice Conway; Email to Justice Conway re Prevolv; Review Company's motion materials ahead of motion

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
SLG	20/04/23	925.00	1.20	1,110.00	Attend motion to extend stay and review of info
KBP	21/04/23	650.00	2.70	1,755.00	Attend pre-hearing call with client team; prepare and attend motion; attend post hearing strategy call; attend all hands call with Prevolv counsel and Applicants to discuss hearing and order terms; review and provide comments on draft Order; review emails from creditors.
ML	21/04/23	395.00	1.00	395.00	Call with A&M to discuss hearing before Justice Conway and Prevolv dispute; Attend hearing before Justice Conway; Email to A&M to update case website with Endorsement
SLG	21/04/23	925.00	2.50	2,312.50	Attend hearing before Conway, J. on motion to compel payment into Court; telephone calls with A&M re approach; review materials; attend call with all professionals
KBP	22/04/23	650.00	1.00	650.00	Email exchanges with Applicants and Prevolv regarding ancillary order; review Empire claim.
ML	22/04/23	395.00	1.20	474.00	Research law re application of domestic legislation to foreign entities, including Construction Act
ML	23/04/23	395.00	0.50	197.50	Call with J. Nevsky and K. Plunkett re Prevolv dispute; Revise draft Order re Prevolv and email to K. Plunkett re same
SLG	23/04/23	925.00	0.80	740.00	Discussion with K. Plunkedtt and review emails in advance of hearing before Conway, J.
KBP	24/04/23	650.00	2.20	1,430.00	Negotiate final order; attend call with counsel to discuss order draft; prepare and attend motion; attend call with client team to discuss Empire claim; review and provide comments on claim.
ML	24/04/23	395.00	2.90	1,145.50	Conference call with MT and WF re form of draft order re Prevolv dispute; Email to Justice Conway re form of draft Order, and upload same to Caselines; Attend hearing before Justice Conway; Revise Order and email to M. Faheim re proposed endorsement; Revise draft endorsement; Call with K. Plunkett, J. Nevsky and US counsel re Empire's claim
KBP	25/04/23	650.00	1.00	650.00	Attend call with client team to discuss Empire claim and follow up; review and respond to emails from outside counsel re Empire.
ML	25/04/23	395.00	0.20	79.00	Call with Empire's lawyers and A&M re Empire claim
KBP	26/04/23	650.00	2.40	1,560.00	Attend calls with MT team regarding order; email exchanges with Weirfoulds; revise and circulate updated draft Order.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	26/04/23	650.00	0.50	325.00	Email exchange with client team regarding updates on Empire requests and settlement discussions with Prevolv.
KBP	27/04/23	650.00	1.00	650.00	Attend calls with client team to discuss settlement discussions with Prevolv; email exchanges with MT team regarding same.
KBP	28/04/23	650.00	1.50	975.00	Review and consider additional information supplied by Empire; review and consider latest settlement offers between Inscope and Prevolv; discuss same with client team.
ML	28/04/23	395.00	1.10	434.50	Review and revise ACME APA and email to K. Plunkett re same
KBP	29/04/23	650.00	0.50	325.00	Review and provide comments on draft APA for IP.
ML	29/04/23	395.00	0.10	39.50	Email to J. Nevsky re revised ACME APA
TOTAL:			89.20	\$48,837.50	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	11.50	\$925.00	\$10,637.50
Jetha-Rattani, Zafir (ZJ)	13.50	\$315.00	\$4,252.50
Lici, Matilda (ML)	29.90	\$395.00	\$11,810.50
Plunkett, Kyle B. (KBP)	33.90	\$650.00	\$22,035.00
Williams, Patrick L. (PLW)	0.40	\$255.00	\$102.00

OUR FEE \$48,837.50
 HST @ 13% 6,348.88

AMOUNT DUE \$55,186.38 CAD

THIS IS OUR INVOICE HEREIN
 AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

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Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
[REDACTED]	Bank No.:	[REDACTED]
[REDACTED]	Transit No.:	[REDACTED]
[REDACTED]	Account:	[REDACTED]
[REDACTED]	Swift Code:	[REDACTED]

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 4.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # [REDACTED]



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

Alvarez & Marsal Canada Inc.
2900 - 200 Bay Street
P.O. Box 22
Toronto, ON
M5J 2J1 Canada

June 30, 2023

Attention: Mr. Josh Nevsky

Invoice No: 1344027

Re: Inscape Corporation

Client No: 053502
Matter No: 305385

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending June 30, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	01/05/23	650.00	1.70	1,105.00	Review and consider updates Prevolv claim and settlement discussions; attend calls with client team to discuss same; review and prepare for return motion on May 2nd;
KBP	02/05/23	650.00	1.40	910.00	Prepare and attend Cost motion; review Empire claim details.
ML	02/05/23	395.00	0.70	276.50	Attend hearing before Justice Conway;
SLG	02/05/23	925.00	0.20	185.00	Address return of motion and costs
KBP	03/05/23	650.00	1.50	975.00	Review and provide comments on draft APA for IP; attend calls with client team to discuss Prevolv and Empire claims.
ML	03/05/23	395.00	1.80	711.00	Email to J. Nevsky re revised ACME APA; Revise Bay Product APA and report to K. Plunkett re same; Revise Bay Product APA and email to J. Nevsky re same;
KBP	04/05/23	650.00	1.00	650.00	Attend call with client team and Faegre regarding Empire claim; discuss draft response.
ML	04/05/23	395.00	1.90	750.50	Conference call with US counsel re Empire's claim; Review Monitor's analysis of Empire's claim, US counsel's analysis and draft letter to Empire setting out Monitor's position;
KBP	05/05/23	650.00	1.40	910.00	Review and consider response from Weirfoulds on request for information on unpaid AR; attend conference call with client and Inscape team to discuss updates on negotiations with Prevolv.
SLG	05/05/23	925.00	0.10	92.50	Emails re call

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
SLG	05/05/23	925.00	1.00	925.00	Call with A&M re demands on Prevolv re cable and steps to take; draft email re production
KBP	06/05/23	650.00	1.00	650.00	Review and provide comments on draft letter response Empire; email exchanges with working group.
KBP	07/05/23	650.00	1.40	910.00	Review and provide comments on draft letter to Empire; review and consider email response from Weirfoulds.
ML	07/05/23	395.00	0.20	79.00	Email to A&M and US counsel re draft letter to Empire and further revise same;
KBP	08/05/23	650.00	2.70	1,755.00	Prepare and attend call with FD and client to discuss Empire draft letter response and claim; review and respond to various emails from client team regarding same and Prevolv discussions.; email exchanges with MT regarding motion materials; review and provide comments on draft APAs.
ML	08/05/23	395.00	0.50	197.50	Call with E. Mann re draft Empire letter; Call with A&M and US counsel re Empire claim;
SLG	08/05/23	925.00	0.20	185.00	Emails with D. Ward and W. Jaskiewicz
KBP	09/05/23	650.00	2.40	1,560.00	Negotiate Prevolv settlement; attend various calls with client to discuss strategy; letter to Empire;
ML	09/05/23	395.00	0.60	237.00	Finalize draft letter to Empire and email to Miller Thomson re same; Email to Empire's counsel re Monitor's position on Empire's claims
KBP	10/05/23	650.00	0.70	455.00	Email exchanges with client regarding Empire claim; review and respond to emails regarding Prevolv settlement.
ML	10/05/23	395.00	0.20	79.00	Emails with S. Hans re relevant materials for Minutes of Settlement
SH	10/05/23	345.00	3.70	1,276.50	Review motion materials re claims set off proceedings; Review Orders and Endorsements re same; Review lease for Chicago showroom and letter of credit; Confer with K. Plunkett re same; Draft minutes of settlement; Emails to M. Lici and K. Plunkett re same
KBP	11/05/23	650.00	1.70	1,105.00	Various email exchanges with MT regarding settlement terms; review and consider updated settlement amounts from Prevolv; revise and structure settlement agreement.
ML	11/05/23	395.00	4.00	1,580.00	Review settlement emails and court documents and revise Minutes of Settlement, and email to K. Plunkett re same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	12/05/23	650.00	1.00	650.00	Revise and update comments on settlement agreement; attend calls with client to discuss updates.
ML	12/05/23	395.00	0.20	79.00	Further revise Minutes of Settlement re Prevolv dispute;
KBP	14/05/23	650.00	1.00	650.00	Review and provide initial comments on draft minutes of settlement.
KBP	15/05/23	650.00	1.00	650.00	Attend call with client team to discuss settlement agreement; review initial draft and provide comments.
ML	15/05/23	395.00	0.40	158.00	Revise Minutes of Settlement and email to J. Nevsky re same;
KBP	16/05/23	650.00	1.20	780.00	Revise and provide comments on draft minutes of settlement for Prevolv; attend call with D. Ward to discuss changes to draft Minutes.
ML	16/05/23	395.00	0.30	118.50	Revise Minutes of Settlement and email to MT re same;
KBP	17/05/23	650.00	1.00	650.00	Review and provide final comments Minutes of Settlement; email exchange P. Cho; email exchange with D. Ward.
ML	17/05/23	395.00	2.10	829.50	Review and revise WEPPA letter and email to client re same; Review and revise Minutes of Settlement and email to K. Plunkett re same;
KBP	18/05/23	650.00	1.20	780.00	Review and consider additional comments on minutes of settlement and email with WF team; attend call with M. Lici to finalize draft.
ML	18/05/23	395.00	0.10	39.50	Email to Prevolv re Minutes of Settlement;
KBP	19/05/23	650.00	1.00	650.00	Review and respond to emails from Inscape team on settlement discussions and terms with Prevolv; email exchange with WF team regarding same; email exchange with J. Nevsky.
KBP	23/05/23	650.00	2.00	1,300.00	Review and consider comments on settlement agreement from Prevolv; attend call with MT; attend call with client to discuss settlement agreement and updates.
SLG	23/05/23	925.00	0.20	185.00	Emails re status with D. Ward and W. Jaskiewicz
KBP	24/05/23	650.00	1.90	1,235.00	Review and respond to emails from WF and client regarding Prevolv settlement; negotiate and revised Minutes of Settlement.
BHM	25/05/23	875.00	0.30	262.50	Receipt and review of email from union and grievance; review of issues

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
BHM	25/05/23	875.00	0.10	87.50	Email to K. Plunkett
BHM	25/05/23	875.00	0.20	175.00	Review of provisions of collective agreement; email to K. Plunkett
KBP	25/05/23	650.00	1.00	650.00	Negotiate settlement agreement with Prevolv; email exchange with Empire's counsel regarding holdback.
BHM	26/05/23	875.00	0.20	175.00	Discussion with K. Plunkett
BHM	26/05/23	875.00	0.50	437.50	Telephone call with trustee
KBP	26/05/23	650.00	1.20	780.00	Attend call with WF, J. Ewine and client to discuss Minutes; review and provide comments on updated draft language; attend calls with MT; attend calls with J. Nevsky.
KBP	27/05/23	650.00	0.90	585.00	Review and revise draft settlement language to reflect comments from D. Ward; email exchanges with J. Ewine.
KBP	28/05/23	650.00	0.70	455.00	Email exchange with MT regarding Prevolv settlement discussions; review and revise proposed draft settlement.
KBP	29/05/23	650.00	1.40	910.00	Email exchanges with MT regarding minutes of settlement; email exchanges with WF regarding same; review and respond to emails from J. Nevsky; attend calls with J. Nevsky.
KBP	30/05/23	650.00	1.00	650.00	Finalize Minutes of Settlement; email exchanges with MT and WF regarding same.
EE	31/05/23	315.00	3.50	1,102.50	Assisted partner Kyle Plunkett and associate Matilda Lici (Financial Service) in drafting a trust agreement for a CCAA proceeding
KBP	31/05/23	650.00	0.50	325.00	Email exchanges with MT regarding Court approval motion; email exchanges with client regarding trust arrangement.
ML	31/05/23	395.00	0.90	355.50	Instructions re trust agreement and call with student re same; Revise trust agreement and email to K. Plunkett re same
KBP	01/06/23	650.00	1.70	1,105.00	Attend call with MT team to discuss motion materials and settlement approval; email exchanges with client team regarding same.
KBP	02/06/23	650.00	1.00	650.00	Review and respond to emails from J. Nevsky regarding updates on administrative matters and draft report; review and respond to emails from MT team regarding same.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	05/06/23	650.00	2.00	1,300.00	Review and provide comments on draft Fifth Report; review and consider NOM from Applicants; email exchanges with client team regarding same;
KBP	06/06/23	650.00	2.00	1,300.00	Revise and finalize fifth report; attend calls with MT team to discuss materials and Empire claim.
PLW	06/06/23	255.00	0.40	102.00	Submitted Fifth Report of Monitor for filing online with the court
KBP	07/06/23	650.00	0.70	455.00	Attend calls with MT team to discuss Empire claim; review and consider emails from client in preparation for approval motion re Settlement Agreement.
ML	07/06/23	395.00	1.30	513.50	Review and revise draft order and email to A&M re same; Email to MT re service list; Update service list and emails to A&M and MT re same; Review and revise Fifth Report following comments from A&M and WF, and email to A&M re same; Finalize Fifth Report and attend to service; Draft Affidavit of Service and instructions re filing;
KBP	09/06/23	650.00	1.00	650.00	Prepare and attend approval motion for settlement; email exchanges with J. Nevksy regarding administrative matters.
ML	09/06/23	395.00	0.40	158.00	Attend court before Justice Conway re approval of Prevolv settlement
KBP	14/06/23	650.00	0.70	455.00	Attend call with client team to discuss updates realization chart and proposed distribution to Hilco.
KBP	15/06/23	650.00	1.00	650.00	Review and consider letter response from Empire; email exchanges with monitor team regarding same.
KBP	19/06/23	650.00	0.50	325.00	Attend call with R. Bernard and client to discuss Empire claim and liquidation analysis.
KBP	20/06/23	650.00	0.70	455.00	Review and consider proposed response to Empire letter and request for additional information; review reconciliation sheet.
ML	20/06/23	395.00	0.20	79.00	Email to D. Ward re US case law referenced by Faegre re Empire claim;
KBP	21/06/23	650.00	1.00	650.00	Attend call with D. Ward to discuss Empire claim; attend call with Monitor team regarding Empire claim.
ML	21/06/23	395.00	0.40	158.00	Conference call with Faegre, A&M and K. Plunkett re Empire's claim;

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	22/06/23	650.00	0.50	325.00	Email exchange with R. Bernard on Empire letter; email exchange with D. Ward.
KBP	23/06/23	650.00	0.50	325.00	Email exchange with working group regarding Empire claim and proposed response to same.
KBP	26/06/23	650.00	1.00	650.00	Attend call with client team and FD to discuss comments on draft letter to Empire.
ML	26/06/23	395.00	1.70	671.50	Draft letter to Empire and email to K. Plunkett re same;
IEA	27/06/23	750.00	0.20	150.00	Discussions with K. Plunkett regarding A&M/Inscope
KBP	27/06/23	650.00	1.20	780.00	Review and provide comments on draft letter to Empire and discuss same with client.
ML	27/06/23	395.00	0.40	158.00	Review and revise responding letter to Empire; Email to MT re draft letter to Empire; Emails to A&M re enquiries from Brady Systems and FAM Powder Coating;
KBP	28/06/23	650.00	1.00	650.00	Prepare and attend strategy call with Company counsel and Client to discuss Empire claim and details; review and consider updated realization model.
KBP	29/06/23	650.00	0.30	195.00	Review and consider draft letters to vendors; email exchange with client team regarding stay extension motion.
TOTAL:			80.80	\$46,174.50	

Name	Hours	Rate	Value
Aversa, Ian E (IEA)	0.20	\$750.00	\$150.00
Essber, Essber (EE)	3.50	\$315.00	\$1,102.50
Graff, Steven L. (SLG)	1.70	\$925.00	\$1,572.50
Hans, Samantha (SH)	3.70	\$345.00	\$1,276.50
Lici, Matilda (ML)	18.30	\$395.00	\$7,228.50
Miller, Barbra H. (BHM)	1.30	\$875.00	\$1,137.50
Plunkett, Kyle B. (KBP)	51.70	\$650.00	\$33,605.00
Williams, Patrick L. (PLW)	0.40	\$255.00	\$102.00

OUR FEE \$46,174.50
 HST @ 13% 6,002.69

DISBURSEMENTS

Non-Taxable Disbursements

Wire Charges 17.50

Total Non-Taxable Disbursements \$17.50

AMOUNT DUE

\$52,194.69 CAD

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Steven L. Graff

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Inscape Corporation
c/o Alvarez & Marsal Canada Inc.
2900 - 200 Bay Street
P.O. Box 22
Toronto, ON
M5J 2J1 Canada

July 31, 2023

Attention: Mr. Josh Nevsky

Invoice No: 1348538

Re: Inscape Corporation

Client No: 053502
Matter No: 305385

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending July 31, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
ML	01/06/23	395.00	0.80	316.00	Email to A&M re revised trust agreement; Call with MT re Prevolve settlement; Email to K. Plunkett re Monitor's report; Email to parties re draft trust agreement; Email to E. Mann re content of draft report
ML	02/06/23	395.00	0.10	39.50	Email to parties enclosing fully executed trust agreement
ML	04/06/23	395.00	1.10	434.50	Review and revise fifth report of the Monitor and email to K. Plunkett re same
ML	05/06/23	395.00	1.60	632.00	Review and revise fifth report and email to A&M re same; Further revise fifth report and email to MT re same; Review and revise NOM and email to K. Plunkett re same; Further revise fifth report and email to WF re same; Email to A&M re revised NOM; Revise NOM and email to MT re same
ML	28/06/23	395.00	0.50	197.50	Conference call with MT and A&M re Empire issue and stay of proceedings; Finalize letter to Empire and email to Empire's counsel re same
ML	29/06/23	395.00	0.10	39.50	Review vendor notice and email to J. Nevsky re same
ML	04/07/23	395.00	0.50	197.50	Review Sixth Report of Monitor
KBP	05/07/23	650.00	1.30	845.00	Review and consider Sixth Report draft; attend update call with Company and counsel.
ML	05/07/23	395.00	0.20	79.00	Review and revise Sixth Report and email to K. Plunkett re same; Email to A&M re Sixth Report and blackline; Email to Faegre re Sixth Report

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	06/07/23	650.00	2.00	1,300.00	Review and respond to emails from MT regarding motion materials and Empire discussions; review and provide comments on Sixth Report.
ML	06/07/23	395.00	0.10	39.50	Review and revise Sixth Report and email to A&M re same
KBP	09/07/23	650.00	0.50	325.00	Review and respond to client regarding 6th report and employee related matters.
KBP	10/07/23	650.00	2.20	1,430.00	Review and provide comments on draft 6th report; attend call with MT regarding settling stay extension materials; email exchanges with client regarding same.
KBP	11/07/23	650.00	1.20	780.00	Review and provide comments on draft materials for extension motion.
ML	11/07/23	395.00	2.30	908.50	Review and revise Sixth Report and emails to K. Plunkett and A&M re same; Further revise Sixth Report and email to A&M re same; Email to MT re Sixth Report; Finalize Sixth Report and set up Docusign for J. Nevsky; Attend to service of same, draft Affidavit of Service, instructions re filing, and file on Caselines
PLW	12/07/23	255.00	0.40	102.00	Submitted 6th Report of Monitor for filing online with the court
KBP	13/07/23	650.00	1.00	650.00	Prepare and attend extension motion.
ML	13/07/23	395.00	0.10	39.50	Attend court hearing for motion to extend stay
KBP	19/07/23	650.00	0.50	325.00	Prepare and attend all hands call with Empire and Inscape;
KBP	22/07/23	650.00	0.40	260.00	Email exchange with client regarding US pension administrator and updates on Empire amounts.
KBP	24/07/23	650.00	0.70	455.00	Prepare and attend settlement discussions with Empire and Inscape team; email exchanges with company.
KBP	28/07/23	650.00	0.50	325.00	Attend call with MT team to discuss additional information on Empire claim and timing of outstanding AR and HST.
TOTAL:			<hr/>	<hr/>	
			18.10	\$9,720.00	

Name	Hours	Rate	Value
Lici, Matilda (ML)	7.40	\$395.00	\$2,923.00
Plunkett, Kyle B. (KBP)	10.30	\$650.00	\$6,695.00
Williams, Patrick L. (PLW)	0.40	\$255.00	\$102.00

OUR FEE \$9,720.00
HST @ 13% 1,263.60

AMOUNT DUE \$10,983.60 CAD

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Steven L. Graff

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F 416 863 1515
airdberlis.com

Inscape Corporation
c/o Alvarez & Marsal Canada Inc.
2900 - 200 Bay Street
P.O. Box 22
Toronto, ON
M5J 2J1 Canada

September 29, 2023

Attention: Mr. Josh Nevsky

Invoice No: 1355489

Re: Inscape Corporation

Client No: 053502
Matter No: 305385

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending September 29, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	14/08/23	650.00	0.50	325.00	Review and consider emails from CRA; email exchange with J. Nevksy regarding administrative matters.
KBP	22/08/23	650.00	1.00	650.00	Prepare and attend call with company counsel to discuss administrative matters and final distribution to Hilco.
KBP	28/08/23	650.00	1.00	650.00	Review and respond to emails from client regarding Prevolv settlement and sublease arrangement; review and consider emails from MT.
KBP	29/08/23	650.00	0.70	455.00	Prepare and attend call with client and MT to discuss Prevolv and Empire claims.
ML	29/08/23	395.00	0.40	158.00	Call with J. Nevsky and K. Plunkett re Prevolv and Empire matters
KBP	31/08/23	650.00	1.00	650.00	Review and consider emails from Prevolv regarding sublease arrangement; attend call with J. Nevsky to discuss proposed revise Prevolv settlement; email exchanges with MT; review MOS terms.
KBP	06/09/23	650.00	1.00	650.00	Review and consider comments on sublease; attend call with J. Nevsky to discuss possible revised settlement with Prevolv; email exchanges with MT.
KBP	11/09/23	650.00	1.00	650.00	Review and respond to emails from client on updated realization efforts and Bay Products transaction.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	13/09/23	650.00	1.50	975.00	Email exchanges with client regarding Bay Products letter and negotiated resolution; review and provide comments on sublease arrangement re Prevolv.
KBP	18/09/23	650.00	0.70	455.00	Email exchanges with client regarding negotiations with Empire; review and consider draft Accommodation Agreement re supplier.
KBP	21/09/23	650.00	0.50	325.00	Email exchanges with client regarding updates on Empire claim.
KBP	27/09/23	650.00	0.50	325.00	Attend call with J. Nevsky to discuss updates on Empire claim and administrative matters.
KBP	28/09/23	650.00	0.90	585.00	Prepare and attend call with Inscape team to discuss Empire settlement discussions and administrative matters.

TOTAL: 10.70 \$6,853.00

Name	Hours	Rate	Value
Lici, Matilda (ML)	0.40	\$395.00	\$158.00
Plunkett, Kyle B. (KBP)	10.30	\$650.00	\$6,695.00

OUR FEE \$6,853.00
 HST @ 13% 890.89

DISBURSEMENTS

Non-Taxable Disbursements

Wire Charges	17.50
Total Non-Taxable Disbursements	\$17.50

AMOUNT DUE **\$7,761.39 CAD**

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Steven L. Graff
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Brookfield Place, Suite 1800
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Alvarez & Marsal Canada Inc.
2900 - 200 Bay Street
P.O. Box 22
Toronto, ON
M5J 2J1 Canada

November 17, 2023

Attention: Mr. Josh Nevsky

Invoice No: 1361542

Re: Inscape Corporation

Client No: 053502

Matter No: 305385

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending November 17, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	02/10/23	650.00	0.50	325.00	Email exchanges with MT regarding Empire settlement discussions and administrative matters.
KBP	03/10/23	650.00	1.10	715.00	Prepare and attend update call with MT and Inscape to discuss next steps and motion to extend.
KBP	04/10/23	650.00	0.70	455.00	Review and consider initial draft settlement agreement for Empire; email exchange with client regarding same.
KBP	05/10/23	650.00	1.20	780.00	Review and provide comments on draft Empire Settlement agreement; email exchange with MT regarding same.
KBP	10/10/23	650.00	0.70	455.00	Email exchange with MT to negotiated Empire settlement; exchange emails regarding license renewal and amendment.
KBP	13/10/23	650.00	0.80	520.00	Email exchanges with client and Empire counsel regarding settlement;
ML	13/10/23	395.00	0.60	237.00	Revise Empire Settlement Agreement and emails with clients and K. Plunkett re same; Emails to Miller Thomson and Empire re Settlement Agreement, and set up DocuSign
KBP	16/10/23	650.00	0.50	325.00	Review and respond to emails from MT and Company regarding license addendum and realization chart.
KBP	17/10/23	650.00	0.50	325.00	Attend strategy call with client team to discuss termination order and updated administrative matters.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
BHM	18/10/23	875.00	0.10	87.50	Receipt and review of email communications and order
KBP	19/10/23	650.00	0.40	260.00	Review and provide comments on draft fee affidavit.
ML	19/10/23	395.00	1.20	474.00	Prepare Fee Affidavit of Faegre and instructions re A&B Fee Affidavit; Review A&B Fee Affidavit and email to K. Plunkett re same; Review orders for fee approval and email to K. Plunkett; Compile Fee Affidavit and set up Docusign; Email to Faegre re Fee Affidavit
ML	20/10/23	395.00	0.70	276.50	Review Chicago lease and reporting email to K. Plunkett re termination
KBP	22/10/23	650.00	3.40	2,210.00	Review and consider Affidavit; review and provide comments on Seventh Report; review and provide comments on Order.
ML	22/10/23	395.00	3.50	1,382.50	Review and revise Seventh Report and Fee Affidavit of A&M; Review and revise motion Affidavit and email to K. Plunkett re same; Emails with K. Plunkett re accrual of fees; Revise Seventh Report and email to A&M re fee affidavit, report and blacklines; Emails to A&M re draft order, supporting Affidavit and release language
KBP	23/10/23	650.00	1.30	845.00	Review and provide comments on draft Report; email exchange with MT team.
ML	23/10/23	395.00	3.70	1,461.50	Emails to Miller Thomson re draft revised Order and draft Affidavit; Revise draft order and email to A&M re same; Prepare draft NOM and Order for stay extension and email to K. Plunkett re same; Review and revise draft NOM and Order and email to K. Plunkett re same; Review and revise Seventh Report and email to K. Plunkett re same; Review and revise draft Report and email to A&M
KBP	24/10/23	650.00	2.00	1,300.00	Revise and update report; email exchanges with MT regarding updating materials and extension motion; finalize order and NOM.
ML	24/10/23	395.00	3.30	1,303.50	Email to Miller Thomson re draft motion materials; Review and revise Seventh Report and email to K. Plunkett re same; Further revise Seventh Report and emails to A&M; Assemble final Report and email to A&M re same; Revise and finalize motion record to extend stay, attend to service and Caselines, prepare Affidavit of Service and instructions re filing

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
KBP	25/10/23	650.00	2.10	1,365.00	Attend call with Prevolv to discuss lease and settlement payments; revise and provide comments on draft materials for extension motion.
ML	25/10/23	395.00	0.20	79.00	Email to E. Park re service of motion materials; Review service list and email to Miller Thomson re changes to same
PLW	25/10/23	255.00	0.40	102.00	Submitted Motion Record for filing online with the court
ML	26/10/23	395.00	1.00	395.00	Prepare for hearing before Justice Penny to extend stay
ML	27/10/23	395.00	0.70	276.50	Prepare for and attend hearing before Justice Penny; Email to registrar re revised draft Order; Email to service list re Justice Penny's endorsement; Email to A&M re updating case website
KBP	31/10/23	650.00	0.50	325.00	Review and respond to email from Chaitons regarding OSC request; email to client and MT.
KBP	02/11/23	650.00	0.70	455.00	Attend call with L. Ellis to discuss remaining administrative steps and D&O releases, and Chicago lease.
KBP	03/11/23	650.00	0.50	325.00	Email exchange with M. Poliak regarding release language for D&O; attend call with J. Nevsky regarding administrative matters.
ML	03/11/23	395.00	0.30	118.50	Instructions re research on granting of releases without claims process for directors and officers
CH	07/11/23	315.00	4.50	1,417.50	Research whether there are any past CCAA Termination Orders where directors are granted a release in circumstance where there was no claims procedure
KBP	08/11/23	650.00	0.40	260.00	Email exchange with MT regarding termination motion; discuss same with J. Nevsky.
ML	08/11/23	395.00	0.20	79.00	Email to Miller Thomson re timing of motion materials; Review Faegre fee affidavit and email to K. Plunkett re whether to update
ML	09/11/23	395.00	0.40	158.00	Review research email re CCAA termination orders and release provisions and email to K. Plunkett re same
ML	13/11/23	395.00	3.00	1,185.00	Instructions to student re CCAA termination orders and releases of D&Os; Review and revise Eighth Report of the Monitor;

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
CH	14/11/23	315.00	1.30	409.50	Summarize cases where directors and officers were released in CCAA termination order despite no claims process being implemented
KBP	14/11/23	650.00	0.90	585.00	Email exchanges with client team regarding extension/termination motion; emails to MT team to discuss same.
ML	14/11/23	395.00	1.30	513.50	Update Service List and emails to A&M and MT re same; Update Eighth Report of the Monitor and email to K. Plunkett re same; Review student's email to client;
KBP	15/11/23	650.00	1.50	975.00	Review and provide comments on draft motion record for termination; emails to client regarding scope of relief.
KBP	16/11/23	650.00	1.20	780.00	Revise and updated draft Affidavit; email exchanges with client regarding potential employee claim.
KBP	17/11/23	650.00	2.20	1,430.00	Provide mark-up of Affidavit to debtor team; attend calls with L. Ellis; attend call with J. Nevsky to discuss releases and assignment.
ML	17/11/23	395.00	1.20	474.00	Email to A&M re draft Affidavit of E. Ehgoetz, and review NTDs; Review and revise Affidavit, call with and email to K. Plunkett re same; Further revise Affidavit and emails with K. Plunkett re same;
TOTAL:			50.70	\$25,445.00	

Name	Hours	Rate	Value
Horsten, Calvin (CH)	5.80	\$315.00	\$1,827.00
Lici, Matilda (ML)	21.30	\$395.00	\$8,413.50
Miller, Barbra H. (BHM)	0.10	\$875.00	\$87.50
Plunkett, Kyle B. (KBP)	23.10	\$650.00	\$15,015.00
Williams, Patrick L. (PLW)	0.40	\$255.00	\$102.00

OUR FEE	\$25,445.00
HST @ 13%	3,307.85

DISBURSEMENTS

Non-Taxable Disbursements

Wire Charges	17.50
Total Non-Taxable Disbursements	\$17.50

AMOUNT DUE

\$28,770.35 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:

[REDACTED]

Beneficiary:

Bank No.:

Transit No.:

Account:

Swift Code:

Aird & Berlis LLP

[REDACTED]

Payment by Cheque:

Payable To:

Aird & Berlis LLP

Brookfield Place, Suite 1800

181 Bay Street

Toronto, ON M5J 2T9

Bill.Com Payment Network ID: c114483219512158

Email notification for EFT and WIRE payments: accounting@airdberlis.com

*** Aird & Berlis LLP does not accept interac/email transfers ***

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # [REDACTED]

* For legal services provided to clients residing in British Columbia, Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.

Attached is Exhibit "B"
Referred to in the
AFFIDAVIT OF KYLE PLUNKETT

Sworn before me

this 21st day of November, 2023

DocuSigned by:
Matilda Lici
7CE570F4A9D4CA...

Matilda LICI

Commissioner for taking Affidavits, etc

STATEMENT OF RESPONSIBLE INDIVIDUALS

Aird & Berlis LLP's professional fees herein are made with respect to the following individuals

Lawyer	Call to Bar	Hourly Rate	Total Time	Value
S. Graff	1991	\$925.00	27.4	\$25,345.00
B. Miller	1988	\$875.00	2.8	\$2,450.00
I. Aversa	2008	\$750.00	0.2	\$150.00
K. Plunkett	2011	\$650.00	166.3	\$108,095.00
M. Lici	2020	\$395.00	103.4	\$40,843.00
S. Hans	2022	\$345.00	3.7	\$1,276.50
Clerk/Student	Call to Bar	Hourly Rate	Total Time	Value
S. Morris	N/A	\$440.00	0.6	\$264.00
H. Calvin	N/A	\$315.00	5.8	\$1,827.00
P. Williams	N/A	\$255.00	3.1	\$790.50
N. Dionne	N/A	\$315.00	0.8	\$252.00
Z. Jetha-Rattani	N/A	\$315.00	13.5	\$4,252.50
E. Essber	N/A	\$315.00	3.5	\$1,102.50

**Standard hourly rates listed. However, in certain circumstances adjustments to the account may have been made.*

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF INSCAPE CORPORATION, INSCAPE INC. AND INSCAPE
(NEW YORK) INC.**

Court File No. CV-23-00692784-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

**AFFIDAVIT OF KYLE PLUNKETT
(sworn November 21, 2023)**

AIRD & BERLIS LLP

Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Steven L. Graff (31871V)

Tel: 416-865-7726
Email: sgraff@airdberlis.com

Kyle Plunkett (LSO #61044N)

Tel: (416) 865-3406
Email: kplunkett@airdberlis.com

Matilda Lici (79621D)

Tel: 416-865-3428
Email: mlici@airdberlis.com

*Counsel for Alvarez & Marsal Canada Inc., in its
capacity as Monitor of Inscap Corporation, Inscap
Inc. and Inscap (New York) Inc*

APPENDIX "C"

AFFIDAVIT OF RICHARD BERNARD

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

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
INSCAPE CORPORATION, INSCAPE INC.
AND INSCAPE (NEW YORK) INC.

**AFFIDAVIT OF RICHARD J. BERNARD
(sworn October 23, 2023)**

I, **RICHARD J. BERNARD**, of the City of New York, in the State of New York, **MAKE
OATH AND SAY AS FOLLOWS:**

1. I am a partner at Faegre Drinker Biddle & Reath LLP and, as such, I have knowledge of the matters to which I hereinafter depose.
2. Faegre Drinker Biddle & Reath LLP has acted, and continues to act, as US counsel for Alvarez & Marsal Canada Inc. in its capacity as Court-appointed Monitor (in such capacity, the “**Monitor**”) of Inscap Corporation, Inscap (New York) Inc. and Inscap Inc. (collectively, the “**Applicants**”).
3. Faegre Drinker Biddle & Reath LLP has prepared statements of account detailing its services rendered and disbursements incurred in connection with its mandate as counsel to the Monitor, namely:
 - (a) an account dated February 7, 2023 in the amount of (US) \$26,870.70 in respect of the period from January 4, 2023 to January 30, 2023;

- (b) an account dated March 7, 2023 in the amount of (US) \$3,851.10 in respect of the period from February 1, 2023 to February 28, 2023;
- (c) an account dated April 6, 2023 in the amount of (US) \$20,798.00 in respect of the period from March 1, 2023 to March 31, 2023;
- (d) an account dated May 5, 2023 in the amount of (US) \$5,813.00 in respect of the period from April 1, 2023 to April 30, 2023;
- (e) an account dated June 9, 2023 in the amount of (US) \$1,620.00 in respect of the period from May 1, 2023 to May 31, 2023;
- (f) an account dated July 5, 2023 in the amount of (US) \$2,295.00 in respect of the period from June 1, 2023 to June 30, 2023;
- (g) an account dated August 3, 2023 in the amount of (US) \$1,621.20 in respect of the period from July 1, 2023 to July 31, 2023;
- (h) an account dated September 6, 2023 in the amount of (US) \$270.00 in respect of the period from August 1, 2023 to August 31, 2023; and
- (i) an estimate in the amount of (US) \$13,731.70 in respect of fees and costs to the end of these matters (collectively, the “**Statements of Account**”).

4. Attached hereto and marked as **Exhibit “A”** to this Affidavit are copies of the Statements of Account.

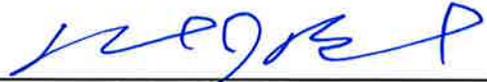
5. Attached hereto and marked as **Exhibit “B”** to this Affidavit is a chart detailing the lawyers, law clerks and articling students who have worked on this matter.

6. This Affidavit is made in support of a motion to, *inter alia*, approve the attached Statements of Account of Faegre Drinker Biddle & Reath LLP and the fees and disbursements detailed therein, and for no improper purpose whatsoever.

SWORN before me by video conference at)
the City of New York, in the State of New)
York, this 23rd day of October 2023, in)
accordance with O. Reg. 431/20,)
Administering Oath or Declaration)
Remotely)



Commissioner for taking affidavits)



RICHARD J. BERNARD

DIAZ DEBRA
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01DI6190310
Qualified in KING County
Commission Expires July 21, 2024

Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF RICHARD J. BERNARD

Sworn before me

this 26rd day of October 2023

A handwritten signature in blue ink, consisting of several loops and a horizontal line, positioned above a horizontal line.

Commissioner for taking Affidavits, etc

DIAZ DEBRA
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01DI6190310
Qualified in KING County
Commission Expires July 21, 2024

February 7, 2023

Invoice 5746311
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Invoice Summary

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through January 30, 2023

Services	26,870.50
Disbursements	<u>0.20</u>
Invoice Total	\$ 26,870.70

Due and Payable Upon Receipt
Thank You

February 7, 2023

 Invoice 5746311
 Tax ID 41-0244008

 Alvarez & Marsal Canada Inc.
 Royal Bank Plaza
 South Tower 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto ON M5J 2J1 Canada

Invoice Detail

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through January 30, 2023

Professional Services

Date	Name	Hours	Description
01/04/23	G.T. Hathaway	2.00	Basic background research re Inscope operations, and locations. Review publicly available labor information.
01/04/23	R. Bernard	1.60	Call with K. Plunkett and S. Graff regarding background and strategy; review UCC research results; review CBA; coordinate review of CBA and labor issues with G. Hathaway.
01/05/23	G.T. Hathaway	2.50	Review collective bargaining agreement; review financial data re union on file with federal DOL; make notes regarding union and the agreement.
01/05/23	R. Bernard	1.80	Review documents provided by A&B, including CBA and defined benefit plans; coordinate review with G. Hathaway and C. Kong; emails with J. Nevsky (A&M Canada), S. Graff (A&B) and others regarding preliminary information for WARN act analyses.
01/05/23	R. Bernard	1.80	Review documents provided by A&B, including CBA and defined benefit plans; coordinate review with G. Hathaway and C. Kong; emails with J. Nevsky (A&M Canada), S. Graff (A&B) and others regarding preliminary information for WARN act analyses.
01/06/23	G.T. Hathaway	1.50	Review publicly available information regarding company, including pension plan federal filings, and note drop in number of participants. Provide commentary on requirements of collective bargaining agreement and NY WARN.
01/07/23	G.T. Hathaway	3.00	Review and draft responses to questions posed regarding potential liability; review collective bargaining agreement and other documents, including publicly available information; draft document containing comments and send to R. Bernard.
01/08/23	C.M. Kong	4.00	Review 401(k) and defined benefit plan materials and questions relating to the plan sponsor's directors and officers; review Internal Revenue Code, Department of Labor/ERISA and PBGC requirements for plan sponsor's liquidation or cessation of operations and potential plan-related liabilities; email response to R. Bernard regarding same.

Date	Name	Hours	Description
01/09/23	G.T. Hathaway	0.10	Review email exchange regarding scope of liability for unpaid wages, and comment regarding shareholder liability in NY for unpaid wages.
01/09/23	R. Bernard	1.40	Review finance documents (loan, security agreement, guaranty, and US security agreement) between Inscape entities and HUK and make notes regarding perfection; draft email response to monitor's questions.
01/23/23	R. Bernard	1.80	Review CCAA filings for chapter 15 implications.
01/25/23	R. Bernard	0.30	Finalize for filing notice of appearance for Monitor in chapter 15 case.
Total Hours		21.80	

Total Services \$ **26,870.50**

Disbursements

Description	Date	\$ Value	Quantity
Online Docket Search		0.20	1

Subtotal Summarized Disbursements **0.20**

Total Disbursements \$ **0.20**

Invoice Total \$ **26,870.70**

February 7, 2023

Invoice 5746311
Tax ID 41-0244008

Client ID 527738
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Remittance Advice

Invoice Total \$ 26,870.70

Payment Enclosed

Due and Payable Upon Receipt
Thank You

Please return this form with your payment in order to ensure proper credit.

Wire payments to

Faegre Drinker Biddle & Reath LLP
Bank Name: [REDACTED]
Account Number: [REDACTED]
Routing Transit Number: [REDACTED]
Swift Code: [REDACTED]
Wire/ACH Detail to: RemittanceAdvice@faegredrinker.com

Remit checks to

Faegre Drinker Biddle & Reath LLP
P.O. Box 536777
Pittsburgh, PA 15253-5909

March 7, 2023

Invoice 5752125
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Invoice Summary

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through February 28, 2023

Services	3,780.00
Disbursements	<u>71.10</u>
Invoice Total	\$ 3,851.10

Due and Payable Upon Receipt
Thank You

March 7, 2023

 Invoice 5752125
 Tax ID 41-0244008

 Alvarez & Marsal Canada Inc.
 Royal Bank Plaza
 South Tower 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto ON M5J 2J1 Canada

Invoice Detail

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscape Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through February 28, 2023

Professional Services

Date	Name	Hours	Description
02/06/23	R. Bernard	0.30	Call with Inscape's US counsel regarding updated plan for all leases.
02/08/23	R. Bernard	0.20	Emails with K. Plunkett exchanging case updates.
02/21/23	R. Bernard	0.90	Attend Inscape recognition hearing; email summary of hearing to the Monitor and Canadian counsel.
02/28/23	R. Bernard	1.40	Review supplemental filings by foreign representative (.7); email to Monitor regarding contents of filings (.3); review filings in CCAA proceeding (.4).
Total Hours		2.80	

Total Services **\$ 3,780.00**

Disbursements

Description	Date	\$ Value	Quantity
Online Docket Search		1.10	6
Court Filing Fees		70.00	1

Subtotal Summarized Disbursements **71.10**

Total Disbursements **\$ 71.10**

Invoice Total **\$ 3,851.10**

March 7, 2023

Invoice 5752125
Tax ID 41-0244008

Client ID 527738
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Remittance Advice

Invoice Total \$ 3,851.10

Payment Enclosed

Due and Payable Upon Receipt
Thank You

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Wire payments to

Faegre Drinker Biddle & Reath LLP
Bank Name: [REDACTED]
Account Number: [REDACTED]
Routing Transit Number: [REDACTED]
Swift Code: [REDACTED]
Wire/ACH Detail to: RemittanceAdvice@faegredrinker.com

Remit checks to

Faegre Drinker Biddle & Reath LLP
P.O. Box 536777
Pittsburgh, PA 15253-5909

April 6, 2023

Invoice 5757603
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Invoice Summary

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through March 31, 2023

Services	20,728.00
Disbursements	<u>70.00</u>
Invoice Total	\$ 20,798.00

Due and Payable Upon Receipt
Thank You

April 6, 2023

Invoice 5757603
TaxID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Invoice Detail

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through March 31, 2023

Professional Services

Date	Name	Hours	Description
03/01/23	R. Bernard	0.30	Attend continued recognition hearing (.2); email chapter 15 status (.1).
03/13/23	R. Bernard	0.50	Review chapter 15 to confirm no responses to Monitor's questions (.3); provide sample opinion letter regarding secured debt perfection (.2)
03/14/23	R. Bernard	0.30	Call with K. Plunkett regarding scope of opinion letter for Monitor
03/15/23	R. Bernard	8.10	Draft opinion letter for the Monitor regarding HUK's secured debt; email with opinion committee for review of letter
03/16/23	J. Pfau	2.80	Review and provide comments on perfection opinion
03/16/23	R. Bernard	2.60	Call with opinion committee regarding the purpose of the opinion; further revisions to opinion; email with K. Plunkett regarding revised opinion
03/17/23	R. Bernard	0.60	Final revisions to opinion letter for Monitor
03/20/23	R. Bernard	0.60	Email with Monitor and Canadian counsel regarding update on progress in the US and response to questions regarding payment of rent obligations and priority of such obligations

Total Hours 15.80

Total Services \$ 20,728.00

Disbursements

Description	Date	\$ Value	Quantity
Court Filing Fees		70.00	1

Subtotal Summarized Disbursements 70.00

Total Disbursements \$ 70.00

Invoice Total	\$ 20,798.00
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April 6, 2023

Invoice 5757603
Tax ID 41-0244008

Client ID 527738
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Remittance Advice

Invoice Total \$ 20,798.00

Payment Enclosed

Due and Payable Upon Receipt
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Wire payments to

Faegre Drinker Biddle & Reath LLP
Bank Name: [REDACTED]
Account Number: [REDACTED]
Routing Transit Number: [REDACTED]
Swift Code: [REDACTED]
Wire/ACH Detail to: RemittanceAdvice@faegredrinker.com

Remit checks to

Faegre Drinker Biddle & Reath LLP
P.O. Box 536777
Pittsburgh, PA 15253-5909

May 5, 2023

Invoice 5764088
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Invoice Summary

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through April 30, 2023

Services	5,813.00
Invoice Total	\$ 5,813.00

Due and Payable Upon Receipt
Thank You

May 5, 2023

 Invoice 5764088
 Tax ID 41-0244008

 Alvarez & Marsal Canada Inc.
 Royal Bank Plaza
 South Tower 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto ON M5J 2J1 Canada

Invoice Detail

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through April 30, 2023

Professional Services

Date	Name	Hours	Description
04/04/23	R. Bernard	0.90	Review contract with UN for conflict of law issues.
04/24/23	R. Bernard	1.00	Call with K. Plunkett regarding NY lien law and materialman issues; call with K. Plunkett and J. Nevsky; review NY mechanics lien and trust law for improvement of real property.
04/25/23	R. Bernard	0.90	Preliminary review of NY lien and trust law; attend call with Empire's counsel, J. Nevsky, K. Plunkett and others; email to J. Nevsky and K. Plunkett regarding a potential issue with Empire's assertion of NY lien and trust law.
04/26/23	R Imani	0.80	Obtain case law and research case law related to New York lien laws; Emails with R. Bernard regarding same
04/27/23	R. Bernard	1.10	Review case law regarding NY lien and trust law; email J. Nevsky and others regarding status of law and key issues for more information.
Total Hours		4.70	

Total Services \$ **5,813.00**

Invoice Total \$ **5,813.00**

May 5, 2023

Invoice 5764088
Tax ID 41-0244008

Client ID 527738
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Remittance Advice

Invoice Total \$ 5,813.00

Payment Enclosed

Due and Payable Upon Receipt
Thank You

Please return this form with your payment in order to ensure proper credit.

Wire payments to

Faegre Drinker Biddle & Reath LLP
Bank Name: [REDACTED]
Account Number: [REDACTED]
Routing Transit Number: [REDACTED]
Swift Code: [REDACTED]
Wire/ACH Detail to: RemittanceAdvice@faegredrinker.com

Remit checks to

Faegre Drinker Biddle & Reath LLP
P.O. Box 536777
Pittsburgh, PA 15253-5909

June 9, 2023

Invoice 5771210
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Invoice Summary

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through May 31, 2023

Services 1,620.00

Invoice Total \$ 1,620.00

Due and Payable Upon Receipt
Thank You

June 9, 2023

Invoice 5771210
Tax ID 41-0244008Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Invoice Detail

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through May 31, 2023

Professional Services

Date	Name	Hours	Description
05/04/23	R. Bernard	0.40	Call with J. Nevsky, K. Plunkett and others regarding Empire's claim of proprietary property and response.
05/08/23	R. Bernard	0.80	Revise letter to Empire; attend call to discuss letter, response and revisions.
Total Hours		1.20	

Total Services \$ 1,620.00

Invoice Total \$ 1,620.00

June 9, 2023

Invoice 5771210
Tax ID 41-0244008

Client ID 527738
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Remittance Advice

Invoice Total \$ 1,620.00

Payment Enclosed

Due and Payable Upon Receipt
Thank You

Please return this form with your payment in order to ensure proper credit.

Wire payments to

Faegre Drinker Biddle & Reath LLP
Bank Name: [REDACTED]
Account Number: [REDACTED]
Routing Transit Number: [REDACTED]
Swift Code: [REDACTED]
Wire/ACH Detail to: RemittanceAdvice@faegredrinker.com

Remit checks to

Faegre Drinker Biddle & Reath LLP
P.O. Box 536777
Pittsburgh, PA 15253-5909

July 5, 2023

Invoice 5778249
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Invoice Summary

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through June 30, 2023

Services 2,295.00

Invoice Total \$ 2,295.00

Due and Payable Upon Receipt
Thank You

July 5, 2023

 Invoice 5778249
 Tax ID 41-0244008

 Alvarez & Marsal Canada Inc.
 Royal Bank Plaza
 South Tower 200 Bay Street, Suite 2900
 P.O. Box 22
 Toronto ON M5J 2J1 Canada

Invoice Detail

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscape Corp.
Matter ID 527738.000001

For professional services rendered and disbursements incurred through June 30, 2023

Professional Services

Date	Name	Hours	Description
06/16/23	R. Bernard	0.60	Review Empire's response letter; email initial thoughts to Monitor and Canadian counsel.
06/20/23	R. Bernard	0.20	Call with K. Plunkett regarding Empire's response letter and potential for settlement.
06/21/23	R. Bernard	0.50	Review email from Inscape counsel regarding Inscape's position in response to Empire trust claim; call with Monitor and Canadian counsel regarding Monitor's next steps.
06/22/23	R. Bernard	0.10	Email to J. Nevsky and K. Plunkett regarding response letter to Empire.
06/27/23	R. Bernard	0.30	Comment on reply letter to Empire and share with Monitor.
Total Hours		1.70	

Total Services \$ 2,295.00

Invoice Total \$ 2,295.00

July 5, 2023

Invoice 5778249
Tax ID 41-0244008

Client ID 527738
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada

Remittance Advice

Invoice Total \$ 2,295.00

Payment Enclosed

Due and Payable Upon Receipt
Thank You

Please return this form with your payment in order to ensure proper credit.

Wire payments to

Faegre Drinker Biddle & Reath LLP

Bank Name: [REDACTED]

Account Number: [REDACTED]

Routing Transit Number: [REDACTED]

Swift Code: [REDACTED]

Wire/ACH Detail to: RemittanceAdvice@faegredrinker.com

Remit checks to

Faegre Drinker Biddle & Reath LLP

P.O. Box 536777

Pittsburgh, PA 15253-5909

August 03, 2023

Invoice Num. 5785594
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada
CANADA

Invoice Summary

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscape Corp.
Matter ID 527738.000001

For professional services rendered through July 31, 2023

Currency: USD

Professional Services	1,620.00
Disbursements	1.20
Total Amount Due	\$1,621.20

August 03, 2023

Invoice Num. 5785594
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada
CANADA

Invoice Detail

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscape Corp.
Matter ID 527738.000001

For professional services rendered through July 31, 2023

Professional Services

Date	Name	Description	Hours
07/06/23	Bernard, Richard J.	Review draft of Monitor's sixth report and provide comments; email with Monitor regarding potential PBGC issue; review Inscape chapter 15 docket for any PBGC issue.	0.50
07/24/23	Bernard, Richard J.	Call with Empire and Inscape regarding Empire's assertion of lien claim; follow up email with Monitor and K. Plunkett.	0.70
Total			1.20
Total Services			\$1,620.00

Cost Detail

Description	Date	Quantity	Amount
Online Research / Databases		5.00	1.20
Subtotal Summarized Disbursements			1.20
Total Disbursements			\$ 1.20

Invoice Total **\$1,621.20**

August 03, 2023

Invoice Num. 5785594
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada
CANADA

Remittance Advice

Invoice Total \$ 1,621.20

Payment Enclosed

Due and Payable Upon Receipt
Thank You

Please return this form with your payment in order to ensure proper credit.

Wire payments to

Faegre Drinker Biddle & Reath LLP

Bank Name: [REDACTED]

Account Number: [REDACTED]

Routing Transit Number: [REDACTED]

Swift Code: [REDACTED]

Wire/ACH Detail to: RemittanceAdvice@faegredrinker.com

Remit checks to

Faegre Drinker Biddle & Reath LLP

P.O. Box 536777

Pittsburgh, PA 15253-5909

September 06, 2023

Invoice Num. 5798588
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada
CANADA

Invoice Summary

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscope Corp.
Matter ID 527738.000001

For professional services rendered through August 31, 2023

Currency: USD

Professional Services

270.00

Total Amount Due

\$270.00

September 06, 2023

Invoice Num. 5798588
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada
CANADA

Invoice Detail

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscape Corp.
Matter ID 527738.000001

For professional services rendered through August 31, 2023

Professional Services

Date	Name	Description	Hours
08/23/23	R. Bernard	Review proof of claim and email with J. Nevsky regarding same.	0.20
Total			0.20

Total Services \$270.00

Invoice Total \$270.00

September 06, 2023

Invoice Num. 5798588
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada
CANADA

Remittance Advice

Invoice Total \$ 270.00

Payment Enclosed

Due and Payable Upon Receipt
Thank You

Please return this form with your payment in order to ensure proper credit.

Wire payments to

Faegre Drinker Biddle & Reath LLP

Bank Name: [REDACTED]

Account Number: [REDACTED]

Routing Transit Number: [REDACTED]

Swift Code: [REDACTED]

Wire/ACH Detail to: RemittanceAdvice@faegredrinker.com

Remit checks to

Faegre Drinker Biddle & Reath LLP

P.O. Box 536777

Pittsburgh, PA 15253-5909

October 23, 2023

Invoice Num.

5821544

Tax ID

41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada
CANADA

Invoice Summary

Client Alvarez & Marsal (Canada)
Matter Monitor/Foreign Representative of Inscape Corp.
Matter ID 527738.000001

Estimate for Closing

Currency: USD

Estimate for Closing

13,731.70

Total Amount Due

\$13,731.70

October 23, 2023

Invoice Num. 5821544
Tax ID 41-0244008

Alvarez & Marsal Canada Inc.
Royal Bank Plaza
South Tower 200 Bay Street, Suite 2900
P.O. Box 22
Toronto ON M5J 2J1 Canada
CANADA

Remittance Advice

Invoice Total \$ 13,731.70

Payment Enclosed

Due and Payable Upon Receipt
Thank You

Please return this form with your payment in order to ensure proper credit.

Wire payments to

Faegre Drinker Biddle & Reath LLP

Bank Name: [REDACTED]

Account Number: [REDACTED]

Routing Transit Number: [REDACTED]

Swift Code: [REDACTED]

Wire/ACH Detail to: RemittanceAdvice@faegredrinker.com

Remit checks to

Faegre Drinker Biddle & Reath LLP

P.O. Box 536777

Pittsburgh, PA 15253-5909

Attached is Exhibit "B"

Referred to in the

AFFIDAVIT OF RICHARD J. BERNARD

Sworn before me

this 23rd day of October 2023



Commissioner for taking Affidavits, etc

DIAZ DEBRA
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01DI6190310
Qualified in KING County
Commission Expires July 21, 2024

STATEMENT OF RESPONSIBLE INDIVIDUALS

Faegre Drinker Biddle & Reath LLP's professional fees herein are made with respect to the following individuals

Lawyer	Call to Bar	Avg Hrly Rate	Total Time	Value
R. Bernard	1995	\$1,350	32.7	\$44,145.00
Gerald T. Hathaway	1979	\$1,205	9.1	\$10,965.50
J. Pfau	1983	\$1,135	2.8	\$3,178.00
Christine Kong	1995	\$1,040	4.0	\$4,160.00
R. Imani	2020	\$685	0.8	\$548.00
TOTALS			49.4	\$62,996.50
Clerk/Student	Call to Bar	Avg Hrly Rate	Total Time	Value
N/A				

**Standard hourly rates listed. However, in certain circumstances adjustments to the account may have been made.*

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF INSCAPE CORPORATION, INSCAPE INC. AND INSCAPE
(NEW YORK) INC.**

Court File No. CV-23-00692784-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceedings commenced at Toronto

AFFIDAVIT OF RICHARD J. BERNARD
(sworn October 23, 2023)

AIRD & BERLIS LLP
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181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

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Tel: 416-865-3428
Email: mlici@airdberlis.com

*Counsel for Alvarez & Marsal Canada Inc., in its
capacity as Monitor of Inscap Corporation, Inscap
Inc. and Inscap (New York) Inc*

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985,
c. C-36, AS AMENDED**

Court File No. CV-23-00692784-00CL

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
INSCAPE CORPORATION, INSCAPE INC. AND INSCAPE (NEW YORK) INC.**

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

**EIGHTH REPORT OF THE MONITOR,
ALVAREZ & MARSAL CANADA INC.**

AIRD & BERLIS LLP

Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

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Matilda Lici (LSO #79621D)

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Email: mlici@airdberlis.com

Counsel for Alvarez & Marsal Canada Inc., in its capacity as Monitor
of Inscape Corporation, Inscape Inc. and Inscape (New York) Inc.