

**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
APPLICATION OF LIGHTSQUARED LP UNDER SECTION 46 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C36, AS
AMENDED**

**AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED
STATES BANKRUPTCY COURT WITH RESPECT TO LIGHTSQUARED INC.,
LIGHTSQUARED INVESTORS HOLDINGS INC., ONE DOT FOUR CORP., ONE DOT
SIX CORP., SKYTERRA ROLLUP LLC, SKYTERRA ROLLUP SUB LLC, SKYTERRA
INVESTORS LLC, TMI COMMUNICATIONS DELAWARE, LIMITED
PARTNERSHIP, LIGHTSQUARED GP INC., LIGHTSQUARED LP, ATC
TECHNOLOGIES, LLC, LIGHTSQUARED CORP., LIGHTSQUARED FINANCE CO.,
LIGHTSQUARED NETWORK LLC, LIGHTSQUARED INC. OF VIRGINIA,
LIGHTSQUARED SUBSIDIARY LLC, LIGHTSQUARED BERMUDA LTD.,
SKYTERRA HOLDINGS (CANADA) INC., SKYTERRA (CANADA) INC. AND ONE
DOT SIX TVCC CORP. (COLLECTIVELY, THE "CHAPTER 11 DEBTORS")**

**TWENTY SEVENTH REPORT OF THE INFORMATION OFFICER
ALVAREZ & MARSAL CANADA INC.
APRIL 18, 2016**

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1.0 INTRODUCTION

- 1.1 On May 14, 2012 (the “**Petition Date**”), LightSquared LP (“**LSLP**” or the “**Applicant**”), LightSquared Inc. and various of their affiliates (collectively, “**LightSquared**” or the “**Chapter 11 Debtors**”), commenced voluntary reorganization cases (the “**Chapter 11 Cases**”) in the United States Bankruptcy Court for the Southern District of New York (the “**U.S. Bankruptcy Court**”) by each filing a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “**Bankruptcy Code**”).
- 1.2 On the Petition Date, the Chapter 11 Debtors filed various motions for interim and/or final orders in the Chapter 11 Cases to permit the Chapter 11 Debtors to continue to operate their business in the ordinary course. Also, on the Petition Date, the Applicant, as the proposed Foreign Representative, commenced these proceedings by notice of application returnable before this Court (the “**Canadian Court**”) pursuant to Part IV of the *Companies’ Creditors Arrangement Act (Canada)* (the “**CCAA**”).
- 1.3 On May 15, 2012, the Honourable Justice Morawetz (as he then was) granted an order in these proceedings providing certain interim relief to the Chapter 11 Debtors including a stay of proceedings in respect of the Chapter 11 Debtors, the property and business of the Chapter 11 Debtors and the directors and officers of the Chapter 11 Debtors.
- 1.4 On May 15, 2012 and May 16, 2012, the U.S. Bankruptcy Court entered various “first day” orders, including an interim order authorizing LSLP to act as the foreign representative on behalf of the Chapter 11 Debtors’ estates (the “**Foreign Representative**”).

- 1.5 On May 18, 2012, the Honourable Justice Morawetz granted an initial recognition order in these proceedings, which among other things: (i) recognized LSLP as the “foreign representative” of the Chapter 11 Debtors; (ii) declared the Chapter 11 Cases to be a “foreign main proceeding” pursuant to Part IV of the CCAA; and (iii) stayed all proceedings against the Chapter 11 Debtors.
- 1.6 On May 18, 2012, the Honourable Justice Morawetz also granted a supplemental order in these proceedings (the “**Supplemental Order**”), which among other things, (i) appointed Alvarez & Marsal Canada Inc. (“**A&M Canada**”) as Information Officer (the “**Information Officer**”) in these proceedings; (ii) stayed all claims and proceedings in respect of the Chapter 11 Debtors, the property and the business of the Chapter 11 Debtors and the directors and officers of the Chapter 11 Debtors; (iii) granted a super-priority charge over the Chapter 11 Debtors’ property, in favour of the Information Officer and its counsel, as security for their professional fees and disbursements incurred in respect of these proceedings; and (iv) recognized and gave full force and effect in Canada to certain orders entered by the U.S. Bankruptcy Court including the following:
- a) Order Directing Joint Administration of Related Chapter 11 Cases;
 - b) Interim Order Authorizing LightSquared LP to Act as Foreign Representative Pursuant to 11 U.S.C. §§ 1505; and
 - c) Interim Order (A) Authorizing Debtors To (I) Continue Using Existing Cash Management Systems, Bank Accounts and Business Forms and (II) Continue Intercompany Transactions, (B) Providing Postpetition Intercompany Claims Administrative Expense Priority, (C) Authorizing Debtors’ Banks To Honour All

Related Payment Requests, (D) Waiving Investment Guidelines of Sections 345(b) of Bankruptcy Code and (E) Scheduling a Final Hearing.

- 1.7 On each of June 4, 11 and 13, 2012, the U.S. Bankruptcy Court entered various orders in the Chapter 11 Cases, including the “Final Order Authorizing LightSquared LP To Act as Foreign Representative Pursuant to 11 U.S.C. §§ 1505” (the “**Final Foreign Representative Order**”).
- 1.8 On June 14, 2012, on a motion brought by the Applicant, the Canadian Court granted an order (the “**June 14th Order**”) recognizing certain orders entered by the U.S. Bankruptcy Court including the following:
- a) Final Foreign Representative Order;
 - b) Order Determining Adequate Assurance of Payment for Future Utility Services;
 - c) Agreed Final Order (A) Authorizing Debtors to Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “**Cash Collateral Order**”); and
 - d) Final Order (A) Authorizing Debtors To (I) Continue Using Existing Cash Management Systems, Bank Accounts and Business Forms and (II) Continue Intercompany Transactions, (B) Providing Postpetition Intercompany Claims Administrative Expense Priority, (C) Authorizing Debtors’ Banks To Honour All Related Payment Requests, and (D) Waiving Investment Guidelines of Sections 345(b) of Bankruptcy Code.
- 1.9 In connection with the June 14th Order, the Information Officer filed its First Report to the Canadian Court (the “**First Report**”) on June 12, 2012. The June 14th Order also approved the First Report and the activities of the Information Officer described therein.

1.10 Since the inception of the proceedings, the Canadian Court has recognized and enforced in Canada several other orders of the U.S. Bankruptcy Court made in the Chapter 11 Cases.

1.11 Additional background discussing the Canadian proceedings after June, 2012 can be found in **Appendix “A”** attached to and forming part of this report.

2.0 PURPOSE OF THIS REPORT

2.1 On April 14, 2016, the Foreign Representative served a Motion Record in these proceedings, including a Notice of Motion returnable on April 26, 2016 (the “**April 26th Motion**”). The Motion Record includes an affidavit of Elizabeth Creary sworn on April 14, 2016 (the “**Creary Affidavit**”).

2.2 The purpose of this twenty-seventh report of the Information Officer (the “**Twenty-Seventh Report**”) is to provide the Canadian Court with information concerning the:

- a) Chapter 11 Cases;
- b) the activities of the Information Officer since the date of the Twenty-Sixth Report; and
- c) the April 26th Motion seeking an order of the Canadian Court, among other things:
 - i. recognizing in Canada and giving full force and effect in all provinces and territories in Canada to, the following order entered by the U.S. Bankruptcy Court:

Order Entering Final Decree and Closing of the Chapter 11 Cases of LightSquared Inc. [U.S. Bankruptcy Court Docket No. 2473] (the “**Closure Order**”);

- ii. approving the previously filed Twenty-Sixth Report (a copy of which is attached hereto (without appendices) as **Appendix “B”**) and this Twenty-Seventh Report and the activities of the Information Officer described therein;
- iii. approving the professional fees and disbursements of the Information Officer and its legal counsel, including the estimates to completion;
- iv. discharging the Information Officer;
- v. declaring that A&M Canada is released and discharged from any and all liability that A&M Canada now has, or may have, by reason of, or in any way arising out of, the acts or omissions of A&M Canada while acting in its capacity as Information Officer, save and except for any liability arising out of gross negligence or willful misconduct;
- vi. declaring that no action or proceeding shall be commenced against the Information Officer arising from or related to its capacity or conduct as Information Officer, except with prior leave of the Canadian Court;
- vii. terminating the Stay Period (as defined in the Supplemental Order); and
- viii. discharging the Administration Charge (as defined in the Supplemental Order).

Terms of Reference

2.3 The limitations in this paragraph do not apply to the Activities Report in this Twenty-Seventh Report. In preparing this Twenty-Seventh Report, A&M Canada, in its limited capacity as Information Officer, has relied upon documents filed with the Court in these proceedings, documents filed in the Chapter 11 Cases and other information made available to it by the Foreign Representative, the Chapter 11 Debtors and their respective counsel (the “**Parties**”), as appropriate (collectively, the “**Information**”). Based on its limited review and limited interaction with the Parties to date, nothing has come to the attention of A&M Canada that would cause it to question the reasonableness of the Information presented herein. However, to the extent that this Twenty-Seventh Report contains any financial information of the Chapter 11 Debtors (“**Financial Information**”), A&M Canada has not audited, reviewed or otherwise attempted to independently verify the accuracy or completeness of the Financial Information. Accordingly, A&M Canada expresses no opinion or other form of assurance in respect of the Financial Information.

2.4 All terms not otherwise defined in this Twenty-Seventh Report have the meanings ascribed to them in the Chapter 11 Cases.

2.5 Unless otherwise stated, all monetary amounts contained herein are expressed in United States dollars.

3.0 UPDATE ON THE CHAPTER 11 CASES

Appeals of the Confirmation Order

3.1 As discussed in the Twenty-Sixth Report, two appeals were heard by the United States District Court for the Southern District of New York (the “**U.S. District Court**”) on June

4, 2015 in respect of the Confirmation Order: one by Mr. Sanjiv Ahuja (“**Mr. Ahuja**”) and the other by SP Special Opportunities, LLC (“**SPSO**”), a prepetition lender.

3.2 On July 29, 2015, the U.S. District Court issued its opinion and order denying Mr. Ahuja’s appeal, affirming Judge Chapman’s Confirmation Order, and denying Mr. Ahuja’s request to have the Confirmation Order stayed. Mr. Ahuja filed a subsequent appeal on August 5, 2015 in the United States Court of Appeals for the Second Circuit (the “**Second Circuit**”) and on December 8, 2015, LightSquared filed a motion to dismiss the Ahuja appeal. On March 22, 2016, the Second Circuit denied Mr. Ahuja’s appeal and affirmed the decision of the U.S. District Court.

3.3 On October 7, 2015, the U.S. District Court issued a decision in respect of the appeal filed by SPSO (the “**SPSO Appeal**”) that vacated the injunction provisions of Paragraph 36(b) of the Confirmation Order and remanded the matter to the U.S. Bankruptcy Court to consider whether additional injunctive relief was appropriate. As of the date of this Twenty-Seventh Report, no action has been taken in the U.S. Bankruptcy Court with respect to Paragraph 36(b) and the SPSO Appeal remains subject to appellate review with respect to certain other issues.

Working Capital Facility

3.4 A key requirement for implementing the Modified Second Amended Plan was the raising of a new senior-secured working capital facility (the “**Working Capital Facility**”). In the spring and summer of 2015, LightSquared, with the assistance of certain investment banks, went to market and raised Working Capital Facility commitments totaling US\$1.5 billion.

Federal Communications Commission

- 3.5 On December 4, 2015, the Federal Communications Commission (“**FCC**”) approved the change of control required by the Modified Second Amended Plan allowing LightSquared to transfer its spectrum licenses to New LightSquared, thereby allowing the Chapter 11 Debtors to proceed to emerge from Chapter 11 protection.

Emergence from Chapter 11

- 3.6 The Foreign Representative has advised that, in the three days following the FCC’s approval of the change of control a number of significant transactions and steps occurred, including the dissolution and conversion of multiple old business entities, the formation of new entities, the payment of claims and release of liens, the transfer of valuable spectrum assets, the issuance and distribution of over US\$2 billion of new debt and equity securities, the cancellation of old equity and the contribution by new investors of millions of dollars of cash and other assets.
- 3.7 On December 7, 2015 (the “**Effective Date**”), the Modified Second Amended Plan was substantially consummated and the Chapter 11 Debtors filed the Notice of (I) Effective Date of the Plan, (II) Revised Schedule of Assumed Agreements, and (III) Revised List of Officers and Directors for Reorganized Debtors.
- 3.8 As stated in the Creary Affidavit, the Chapter 11 Debtors have now emerged from Chapter 11 protection as reorganized entities and all property proposed to be transferred pursuant to the Modified Second Amended Plan has been transferred and all payments required to be made have been made. All disputed claims against the Chapter 11 Debtors’ estates have been resolved. LightSquared LP, the Foreign Representative, became New LightSquared LLC on December 7, 2015 which, on February 10, 2016, changed its name

to Ligado Networks LLC. With the exception of the matters relating to the SPSO Appeal discussed above, there are no pending motions, contested matters, or adversary proceedings to be adjudicated. The U.S. Bankruptcy Court was aware of those SPSO Appeal matters when it heard the Closure Order Motion described below.

4.0 THE CLOSURE ORDER

- 4.1 On March 15, 2016, the Chapter 11 Debtors filed a Notice of Presentment on Motion for an Order Entering Final Decree and Closing of the Chapter 11 Cases (the “**Closure Order Motion**”) which provided an objection deadline of March 22, 2016 at 9:00 a.m. ET (the “**Objection Deadline**”).
- 4.2 A group calling themselves the Minority Victimized Common Shareholders of TerreStar Corporation filed a Motion in Objection of The Final Decree and Closing of the Chapter 11 Case (the “**Closure Order Objection Motion**”) prior to the Objection Deadline.
- 4.3 The Closure Order Objection Motion was heard on April 6, 2016. The U.S. Bankruptcy Court denied the objection and entered the Closure Order on April 6, 2016.
- 4.4 The Closure Order provides, among other things, that the Chapter 11 Cases are closed effective immediately, that the services of Kurtzman Carson Consultants LLC are terminated and released and that LightSquared shall no longer be obligated to pay quarterly fees of the U.S. Trustee in respect of the Chapter 11 Cases beyond the date of the Closure Order. Pursuant to the Closure Order, the U.S. Bankruptcy Court retains jurisdiction to hear and determine all matters arising from the implementation of the Closure Order.

5.0 APPROVAL OF FEES

- 5.1 The Supplemental Order requires the Information Officer and its counsel to pass their accounts and refers said accounts to a judge of the Canadian Court.
- 5.2 The April 26th Motion includes a request that the Canadian Court approve the fees and disbursements of the Information Officer and its legal counsel.
- 5.3 Attached hereto as Appendix “C” is the Affidavit of John J. Walker sworn April 12, 2016 (the “**Walker Affidavit**”), attesting to the fees and disbursements of the Information Officer (excluding those paid to its legal counsel) for the period from March 13, 2012 to April 2, 2016 in the amount of \$890,080.23 excluding HST.
- 5.4 Attached hereto as Appendix “D” is the Affidavit of Brian F. Empey, a partner with the law firm Goodmans LLP (“**Goodmans**”), sworn April 12, 2016 (the “**Empey Affidavit**”), attesting to the fees and disbursements of Goodmans acting as counsel to the Information Officer for the period from March 13, 2012 to April 6, 2016 in the amount of \$459,603.77, including HST. The Information Officer confirms that the fees and disbursements set out in Goodmans’ invoices relate to advice sought by the Information Officer and that, in the Information Officer’s view, Goodmans’ fees and disbursements are reasonable.
- 5.5 In addition to the amounts set forth in the Walker Affidavit and the Empey Affidavit, the Information Officer requests that the Court authorize and approve the fees and disbursements of the Information Officer and Goodmans, respectively, that are not set out in the Walker Affidavit or the Empey Affidavit but have been or will be incurred in the performance of the duties of the Information Officer up to a maximum amount of \$32,500 (the “**Maximum Remaining Amount**”). The Maximum Remaining Amount

was determined by the Information Officer in consultation with Goodmans on the assumption that the April 26th Motion will proceed on an uncontested basis. The Information Officer will submit further accounts to the Foreign Representative for fees and disbursements actually incurred by it and Goodmans. In the event that the April 26th Motion is contested, and the Maximum Remaining Amount is exceeded as a result, the additional accounts will be submitted to this Court for approval.

5.6 The Foreign Representative has reviewed the Walker Affidavit and the Empey Affidavit and finds the fees and disbursements described therein and the Maximum Remaining Amount to be reasonable in the circumstances.

5.7 To the extent that approved fees and disbursements have not been paid, the Information Officer and Goodmans intend to apply their respective retainers to such amounts. The remainder of the retainers will be returned to the Foreign Representative following the discharge of the Information Officer.

6.0 ACTIVITIES OF THE INFORMATION OFFICER

6.1 The activities of the Information Officer since the date of the Twenty-Sixth Report have included:

- a) reviewing and monitoring the materials filed in the Chapter 11 Cases, and discussion same with Goodmans and with counsel for the Foreign Representative;
- b) updating the Information Officer's website at www.amcanadadocs.com/lightsquared to make available copies of the Twenty-Sixth Report; and
- c) preparing this Twenty-Seventh Report and discussing same with Goodmans.

7.0 DISCHARGE OF THE INFORMATION OFFICER AND TERMINATION OF THESE PROCEEDINGS

7.1 The Modified Second Amended Plan was consummated, the Chapter 11 Debtors have successfully emerged from Chapter 11 and the U.S. Bankruptcy Court has entered the Closure Order. The Information Officer does not anticipate any further steps being required in these proceedings. Accordingly, the Information Officer believes that it is appropriate that an order be issued discharging A&M Canada as Information Officer, relieving it from any further duties in respect of and terminating these CCAA Proceedings.


8.0 RECOMMENDATION

8.1 Based on its review of the materials, including the Creary Affidavit, as described in this Twenty-Seventh Report, the Information Officer understands that the order sought to be recognized and approved in the April 26th Motion and the additional relief requested therein are necessary and the terms of the order being sought are appropriate in the circumstances. The Information Officer does not believe that the relief sought in the April 26th Motion is contrary to Canadian public policy.

8.2 Based on the foregoing and for the reasons set out in this Twenty-Seventh Report, the Information Officer hereby respectfully recommends that this Canadian Court grant the relief requested by the Foreign Representative in the April 26th Motion.

All of which is respectfully submitted to this Court this 18th day of April, 2016.

**Alvarez & Marsal Canada Inc., in its capacity
as Information Officer of LightSquared LP and
not in its personal or corporate capacity**

Per: 
John J. Walker

Appendix “A”

Additional Background - the Canadian Proceedings Since August, 2012

1. On August 21, 2012, on a motion brought by the Applicant, the Canadian Court granted an order (the “**August 21st Order**”) recognizing the following orders of the U.S.

Bankruptcy Court:

- a. Order Granting LightSquared’s Motion for Order Approving Expedited Procedures for Sale, Transfer, and/or Abandonment of De Minimis Assets; and
 - b. Order Pursuant to 11 U.S.C. § 502(b)(9) and Fed. R. Bankr. P. 2002 and 3003(c)(3) Establishing Deadlines for Filing Proofs of Claim and Procedures Relating Thereto and Approving Form and Manner of Notice Thereof.
2. In connection with the August 21st Order, the Information Officer filed its Second Report to the Canadian Court on August 15, 2012 (the “**Second Report**”). The August 21st Order also approved the Information Officer’s Supplemental Report dated June 22, 2012, the Second Report and the activities of the Information Officer described therein.
 3. On March 8, 2013, on a motion brought by the Applicant, the Canadian Court granted an order (the “**March 8th Order**”) recognizing the following orders of the U.S. Bankruptcy Court:
 - a. Order, Pursuant to 11 U.S.C. § 1121(d), Further Extending the Chapter 11 Debtors Exclusive Periods To File a Plan of Reorganization and Solicit Acceptances Thereof;
 - b. Amended Agreed Final Order (A) Authorizing Debtors To Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “**First Amended Cash Collateral Order**”); and

- c. Order, Pursuant to Section 105(a) of Bankruptcy Code and Bankruptcy Rules 6006, 9014, and 9019, (A) Approving Settlement Agreement Regarding Sprint Claims Under Master Services Agreement and (B) Authorizing Any and All Actions Necessary To Consummate Settlement Agreement.
4. In connection with the March 8th Order, the Information Officer filed its Fifth Report to the Canadian Court on March 5, 2013 (the “**Fifth Report**”). The March 8th Order also approved the Information Officer’s Third and Fourth Reports, the Fifth Report and the activities of the Information Officer described therein.
5. On March 20, 2013, on a motion brought by the Applicant, the Canadian Court granted an order (the “**March 20th Order**”) recognizing the following order of the U.S. Bankruptcy Court:
 - a. Order, Pursuant to 11 U.S.C. §§ 105(a), 363(b), and 363(f), (A) Approving and Authorizing LightSquared Network LLC and LightSquared Corp. To Enter into Consignment Agreement with Rincon Technology, Inc., (B) Authorizing Sale of Consigned Property, and (C) Authorizing LightSquared To Abandon Unsold Property.
6. In connection with the March 20th Order, the Information Officer filed its Sixth Report to the Canadian Court on March 15, 2013 (the “**Sixth Report**”). The March 20th Order also approved the Information Officer’s Sixth Report and the activities of the Information Officer described therein.
7. On August 13, 2013, on a motion brought by the Applicant, the Canadian Court granted an order (the “**August 13th Order**”) recognizing the following order of the U.S. Bankruptcy Court:

- a. Order Scheduling Certain Hearing Dates and Establishing Deadlines in Connection with Chapter 11 Plan Process (the “**Scheduling Order**”).
8. In connection with the August 13th Order, the Information Officer filed its Eighth Report to the Canadian Court on August 9, 2013 (the “**Eighth Report**”). The August 13th Order also approved the Information Officer’s Seventh Report, the Eighth Report and the activities of the Information Officer described therein.
9. On October 9, 2013, on a motion brought by the Applicant, the Canadian Court granted an order (the “**October 9th Order**”) recognizing the following orders of the U.S. Bankruptcy Court:
 - a. Order Approving Expense Reimbursement and Related Relief for L-Band Acquisition, LLC and Mast Spectrum Acquisition Company LLC and Related Entities;
 - b. Order (A) Establishing Bid Procedures, (B) Scheduling Date and Time for Auction, (C) Approving Assumption and Assignment Procedures, (D) Approving Form of Notice, and (E) Granting Related Relief; and
 - c. Final Order (I) Approving Compensation for Independent Directors, (II) Authorizing Administrative Expense Priority for Indemnification Claims Arising from Postpetition Services of Independent Directors, and (III) Granting Related Relief.
10. In connection with the October 9th Order, the Information Officer filed its Ninth Report to the Canadian Court on October 4, 2013 (the “**Ninth Report**”). The October 9th Order also approved the Information Officer’s Ninth Report and the activities of the Information Officer described therein.

11. On October 17, 2013, on a motion brought by the Applicant, the Canadian Court granted an order (the “**October 17th Order**”) recognizing the following order of the U.S. Bankruptcy Court:
 - a. Order (I) Approving Disclosure Statements, (II) Approving Solicitation and Notice Procedures with Respect to Confirmation of Competing Plans, (III) Approving Forms of Various Ballots and Notices in Connection Therewith, (IV) Approving Scheduling of Certain Dates in Connection with Confirmation of Competing Plans, and (V) Granting Related Relief” (the “**Disclosure and Solicitation Order**” or “**Disclosure Statement Order**”).
12. In connection with the October 17th Order, the Information Officer filed its Tenth Report to the Canadian Court on October 11, 2013 (the “**Tenth Report**”). The October 17th Order also approved the Information Officer’s Tenth Report and the activities of the Information Officer described therein.
13. On January 3, 2014, on a motion brought by the Applicant, the Canadian Court granted an order (the “**January 3rd Order**”) recognizing the following orders of the U.S. Bankruptcy Court:
 - a. Order Modifying Previously Scheduled Hearing Dates and Deadlines in Connection with Chapter 11 Plan Process; and
 - b. Order Amending Amended Agreed Final Order (A) Authorizing Debtors To Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “**Second Amended Cash Collateral Order**”).
14. In connection with the January 3rd Order, the Information Officer filed its Eleventh Report to the Canadian Court dated December 23, 2013 (the “**Eleventh Report**”) on

December 24, 2013. The January 3rd Order also approved the Information Officer's Eleventh Report and the activities of the Information Officer described therein.

15. Also on January 3, 2014, on a supplemental motion brought by the Applicant, the Canadian Court granted an order (the "**January 3rd Supplemental Order**") recognizing the following order of the U.S. Bankruptcy Court:

- a. Order Authorizing LightSquared's Motion Seeking Approval of LightSquared's Revised Specific Disclosure Statement and Shortened Time to Object to Confirmation of LightSquared's Revised Second Amended Plan and Re-Solicitation Thereof (the "**Revised Specific Disclosure Statement and Solicitation Order**").

16. In connection with the January 3rd Supplemental Order, the Information Officer filed its Twelfth Report to the Canadian Court on January 2, 2014 (the "**Twelfth Report**").

17. On February 5, 2014, on a motion brought by the Applicant, the Canadian Court granted an order (the "**February 5th Order**") recognizing the following orders of the U.S. Bankruptcy Court:

- a. Order Authorizing LightSquared to (A) Enter Into and Perform Under Engagement Letter and (B) Provide Related Indemnities (the "**Engagement Order**");
- b. Final Order (A) Authorizing LP DIP Obligors to Obtain Superpriority Senior Secured Priming Postpetition Financing, (B) Granting Superpriority Liens And Providing Superpriority Administrative Expense Status, (C) Granting Adequate Protection, and (D) Modifying Automatic Stay (the "**LP DIP Order**"); and
- c. Second Order Amending Amended Agreed Final Order (A) Authorizing Debtors To Use Cash Collateral, (B) Granting Adequate Protection To

Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “**Third Amended Cash Collateral Order**”).

18. In connection with the February 5th Order, the Information Officer filed its Thirteenth Report to the Canadian Court on February 4, 2014 (the “**Thirteenth Report**”). The February 5th Order also approved the Information Officer’s Twelfth Report and the activities of the Information Officer set out therein.
19. On February 26, 2014, on a motion brought by the Applicant with respect to the chapter 11 plan filed by the Chapter 11 Debtors, the *Debtors’ Third Amended Joint Plan Pursuant to Chapter 11 of Bankruptcy Code* (the “**Third Amended Plan**”), the Canadian Court granted an order (the “**February 26th Order**”) recognizing the following order of the U.S. Bankruptcy Court:
 - a. Order Approving (A) LightSquared’s Third Amended Specific Disclosure Statement and (B) Shortened Time To Object To Confirmation Of LightSquared’s Third Amended Plan And Streamlined Re-solicitation Thereof (the “**Third Amended Disclosure Statement Order**”).
20. In connection with the February 26th Order, the Information Officer filed its Fourteenth Report to the Canadian Court dated February 25, 2014 (the “**Fourteenth Report**”). The February 26th Order also approved the Information Officer’s Thirteenth Report and the activities of the Information Officer set out therein.
21. On April 11, 2014, on a motion brought by the Applicant, the Canadian Court granted an order (the “**April 11th Order**”) recognizing the following orders of the U.S. Bankruptcy Court:
 - a. Final Order (A) Authorizing LP DIP Obligors to Obtain Replacement Superpriority Senior Secured Priming Postpetition Financing, (B) Granting Superpriority Liens and Providing Superpriority Administrative

Expense Status, (C) Granting Adequate Protection, and (D) Modifying Automatic Stay (the “**Replacement LP DIP Order**”); and

- b. Third Order Amending Amended Agreed Final Order (A) Authorizing Debtors to Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “**Fourth Amended Cash Collateral Order**”).

22. In connection with the April 11th Order, the Information Officer filed its Fifteenth Report to the Canadian Court dated April 8, 2014 (the “**Fifteenth Report**”). The April 11th Order also approved the Information Officer’s Fourteenth Report, Fifteenth Report and the activities of the Information Officer set out therein.

23. On July 8, 2014, on a motion brought by the Applicant, the Canadian Court granted an order (the “**July 8th Order**”) recognizing the following orders of the U.S. Bankruptcy Court:

- a. Final Order (A) Authorizing LP DIP Obligors to Obtain Second Replacement Superpriority Senior Secured Priming Postpetition Financing, (B) Granting Superpriority Liens and Providing Superpriority Administrative Expense Status, (C) Granting Adequate Protection, and (D) Modifying Automatic Stay (the “**Second Replacement LP DIP Order**”);
- b. Fourth Order Amending Amended Agreed Final Order (A) Authorizing Debtors to Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “**Fifth Amended Cash Collateral Order**”);
- c. Fifth Order Amending Amended Agreed Final Order (A) Authorizing Debtors to Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “**Sixth Amended Cash Collateral Order**”);

- d. Order Selecting Mediator and Governing Mediation Procedure (the “**Mediation Order**”); and
 - e. Order Scheduling Certain Hearing Dates and Establishing Deadlines In Connection With Chapter 11 Plan Process And Subordination Trial (the “**Fourth Amended Plan Confirmation Schedule Order**”).
24. In connection with the July 8th Order, the Information Officer filed its Sixteenth Report to the Canadian Court dated July 4, 2014 (the “**Sixteenth Report**”). The July 8th Order also approved the Information Officer’s Sixteenth Report and the activities of the Information Officer set out therein.
25. On July 15, 2014, on a motion brought by the Applicant, the Canadian Court granted an order (the “**July 15th Order**”) recognizing the following orders of the U.S. Bankruptcy Court:
- a. Final Order (A) Authorizing LP DIP Obligors to Obtain Third Replacement Superpriority Senior Secured Priming Postpetition Financing, (B) Granting Superpriority Liens and Providing Superpriority Administrative Expense Status, (C) Granting Adequate Protection, and (D) Modifying Automatic Stay (the “**Third Replacement LP DIP Order**”); and
 - b. Sixth Order Amending Amended Agreed Final Order (A) Authorizing Debtors to Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “**Seventh Amended Cash Collateral Order**”).
26. In connection with the July 15th Order, the Information Officer filed its Seventeenth Report to the Canadian Court dated July 14, 2014 (the “**Seventeenth Report**”).

27. On July 30, 2014, on a motion brought by the Applicant, the Canadian Court granted an order (the “**July 30th Order**”) recognizing the following orders of the U.S. Bankruptcy Court:
- a. Final Order (A) Authorizing LP DIP Obligors to Obtain Fourth Replacement Superpriority Senior Secured Priming Postpetition Financing, (B) Granting Superpriority Liens and Providing Superpriority Administrative Expense Status, (C) Granting Adequate Protection, and (D) Modifying Automatic Stay (the “**Fourth Replacement LP DIP Order**”); and
 - b. Seventh Order Amending Amended Agreed Final Order (A) Authorizing Debtors to Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “**Eighth Amended Cash Collateral Order**”).
28. The July 30th Order also approved the Seventeenth Report and the activities of the Information Officer described therein.
29. In connection with the July 30th Order, the Information Officer filed its Eighteenth Report to the Canadian Court dated July 28, 2014 (the “**Eighteenth Report**”).
30. On August 6, 2014, on a motion brought by the Applicant, the Canadian Court granted an order (the “**August 6th Order**”) recognizing the following orders of the U.S. Bankruptcy Court:
- a. Final Order (A) Authorizing LP DIP Obligors to Obtain Fifth Replacement Superpriority Senior Secured Priming Postpetition Financing, (B) Granting Superpriority Liens and Providing Superpriority Administrative Expense Status, (C) Granting Adequate Protection, and (D) Modifying Automatic Stay (the “**Fifth Replacement LP DIP Order**”); and

- b. Eighth Order Amending Amended Agreed Final Order (A) Authorizing Debtors to Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “Ninth Amended Cash Collateral Order”).
31. The August 6th Order also approved the Information Officer’s Eighteenth Report and the activities of the Information Officer set out therein.
32. In connection with the August 6th Order, the Information Officer filed its Nineteenth Report to the Canadian Court dated August 5, 2014 (the “**Nineteenth Report**”).
33. On August 26, 2014, on a motion brought by the Applicant, the Canadian Court granted two orders (the “**August 26th Orders**”) recognizing the following orders of the U.S. Bankruptcy Court:
 - a. Order (A) Conditionally Approving Specific Disclosure Statements, (B) Approving Solicitation and Notice Procedures In Connection With Voting On Certain Chapter 11 Plans, (C) Approving Form of Ballot and Notices in Connection Therewith, (D) Scheduling Certain Dates and Deadlines in Connection with Confirmation of All Competing Chapter 11 Plans, and (E) Granting Related Relief (the “**Disclosure and Solicitation Order**”); and
 - b. Order Scheduling Certain Hearing Dates and Establishing Deadlines In Connection With Chapter 11 Plan Process (the “**Joint Plan Confirmation Schedule Order**”).
34. In connection with the August 26th Orders, the Information Officer filed its Twentieth Report to the Canadian Court dated August 21, 2014 (the “**Twentieth Report**”). The August 26th Orders also approved the Information Officer’s Nineteenth Report and Twentieth Report and the activities of the Information Officer set out therein.

35. On September 2, 2014, on a motion brought by the Applicant, the Canadian Court granted an order (the “**September 2nd Order**”) recognizing the following orders of the U.S. Bankruptcy Court:
- a. Final Order (A) Authorizing LP DIP Obligors to Obtain Sixth Replacement Superpriority Senior Secured Priming Postpetition Financing, (B) Granting Superpriority Liens and Providing Superpriority Administrative Expense Status, (C) Granting Adequate Protection, and (D) Modifying Automatic Stay (the “**Sixth Replacement LP DIP Order**”); and
 - b. Ninth Order Amending Amended Agreed Final Order (A) Authorizing Debtors to Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “**Tenth Amended Cash Collateral Order**”).
36. In connection with the September 2nd Order, the Information Officer filed its Twenty-First Report to the Canadian Court dated August 27, 2014. The September 2nd Order also approved the Information Officer’s Twenty-First Report and the activities of the Information Officer set out therein.
37. On November 20, 2014, on a motion brought by the Applicant, the Canadian Court granted an order (the “**November 20th Order**”) recognizing the following orders of the U.S. Bankruptcy Court:
- a. Final Order (A) Authorizing LP DIP Obligors to Obtain Seventh Replacement Superpriority Senior Secured Priming Postpetition Financing, (B) Granting Superpriority Liens and Providing Superpriority Administrative Expense Status, (C) Granting Adequate Protection, and (D) Modifying Automatic Stay (the “**Seventh Replacement LP DIP Order**”); and

- b. Tenth Order Amending Amended Agreed Final Order (A) Authorizing Debtors to Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the **“Eleventh Amended Cash Collateral Order”**).
38. In connection with the November 20th Order, the Information Officer filed its Twenty-Second Report to the Canadian Court dated November 17, 2014. The November 20th Order also approved the Information Officer’s Twenty-Second Report and the activities of the Information Officer set out therein.
39. On February 2, 2015, on a motion brought by the Applicant, the Canadian Court granted an order (the **“February 2th Order”**) recognizing the following orders of the U.S. Bankruptcy Court:
 - a. Final Order (A) Authorizing LP DIP Obligors to Obtain Eighth Replacement Superpriority Senior Secured Priming Postpetition Financing, (B) Granting Superpriority Liens and Providing Superpriority Administrative Expense Status, (C) Granting Adequate Protection, and (D) Modifying Automatic Stay (the **“Eighth Replacement DIP Order”**);
 - b. Eleventh Order Amending Amended Agreed Final Order (A) Authorizing Debtors to Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the **“Twelfth Amended Cash Collateral Order”**);
 - c. Order Scheduling Certain Hearing Dates and Establishing Deadlines in Connection With Chapter 11 Plan Process (the **“December 2014 Scheduling Order”**); and
 - d. Order Approving (A) Second Amended Specific Disclosure Statement for Second Amended Joint Plan Pursuant to Chapter 11 of Bankruptcy Code and (B) Solicitation Procedures and Shortened Deadlines With Respect to

Confirmation of Such Plan (the “**Second Amended Specific Disclosure Statement Approval Order**”).

40. In connection with the February 2nd Order, the Information Officer filed its Twenty-Third Report to the Canadian Court dated January 30, 2015.
41. On April 9, 2015, on a motion brought by the Applicant, the Canadian Court granted an order (the “**April 9th Order**”) recognizing the following orders of the U.S. Bankruptcy Court:
 - a. Order Confirming Modified Second Amended Joint Plan Pursuant To Chapter 11 Of Bankruptcy Code (the “**Confirmation Order**”);
 - b. Order, Pursuant To 11 U.S.C. §§ 105(A) AND 363, Authorizing LightSquared to (A) Enter into and Perform Under Letters Related to \$1,515,000,000 Second Lien Exit Financing Arrangements, (B) Pay Fees and Expenses in Connection Therewith, and (C) Provide Related Indemnities (the “**Jefferies Exit Financing Order**”);
 - c. Order Authorizing Payment of Alternative Transaction Fee in Connection with Proposed Plan of Reorganization (the “**Alternative Transaction Fee Order**”); and
 - d. Order (A) Authorizing Use of Cash Collateral, if any, Through Plan Effective Date, (B) Establishing that Prepetition Secured Parties are Adequately Protected, and (C) Modifying Automatic Stay (the “**Cash Collateral Extension Order**”).
42. The April 9th Order also granted additional relief sought by the Foreign Representative related to the implementation of the Modified Second Amended Plan, releases and injunctions, and the termination of the stay of proceedings, among other things.
43. In connection with the April 9th Order, the Information Officer filed its Twenty-Fourth Report to the Canadian Court dated April 6, 2015. The April 9th Order also approved the

Information Officer's Twenty-Third Report and Twenty-Fourth Report and the activities of the Information Officer set out therein.

44. On June 11, 2015, on a motion brought by the Applicant, the Canadian Court granted an order (the "**June 11th Order**") recognizing the following order of the U.S. Bankruptcy Court:

- a. Order, Pursuant To 11 U.S.C. §§ 105(A) And 363, Authorizing LightSquared to (A) Enter Into And Perform Under Engagement Letter Related to Working Capital Facility, (B) Pay Fees and Expenses in Connection Therewith, And (C) Provide Related Indemnities (the "**Exit Financing Order**").

45. In connection with the June 11th Order, the Information Officer filed its Twenty-Fifth Report to the Canadian Court dated June 8, 2015. The June 11th Order also approved the Information Officer's Twenty-Fifth Report and the activities of the Information Officer set out therein.

46. On June 25, 2015, on a motion brought by the Applicant, the Canadian Court granted an order (the "**June 25th Order**") recognizing the following order of the U.S. Bankruptcy Court:

- a. Order Amending Order, Pursuant To 11 U.S.C. §§ 105(A) And 363, Authorizing LightSquared to (A) Enter Into And Perform Under Engagement Letter Related to Working Capital Facility, (B) Pay Fees and Expenses in Connection Therewith, And (C) Provide Related Indemnities (the "**Order Amending Exit Financing Order**").

47. In connection with the June 25th Order, the Information Officer filed its Supplemental Report to the Twenty-Fifth Report dated June 22, 2015. The June 25th Order also

approved the Information Officer's Supplemental Report to the Twenty-Fifth Report and the activities of the Information Officer set out therein.

48. The Twenty-Sixth Report of the Information Officer dated September 22, 2015 was filed as an update but not in connection with any motion to the Canadian Court.

APPENDIX “B”

**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
APPLICATION OF LIGHTSQUARED LP
UNDER SECTION 46 OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C 36, AS AMENDED
AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED
STATES BANKRUPTCY COURT WITH RESPECT TO LIGHTSQUARED INC.,
LIGHTSQUARED INVESTORS HOLDINGS INC., ONE DOT FOUR CORP., ONE DOT
SIX CORP., SKYTERRA ROLLUP LLC, SKYTERRA ROLLUP SUB LLC, SKYTERRA
INVESTORS LLC, TMI COMMUNICATIONS DELAWARE, LIMITED
PARTNERSHIP, LIGHTSQUARED GP INC., LIGHTSQUARED LP, ATC
TECHNOLOGIES, LLC, LIGHTSQUARED CORP., LIGHTSQUARED FINANCE CO.,
LIGHTSQUARED NETWORK LLC, LIGHTSQUARED INC. OF VIRGINIA,
LIGHTSQUARED SUBSIDIARY LLC, LIGHTSQUARED BERMUDA LTD.,
SKYTERRA HOLDINGS (CANADA) INC., SKYTERRA (CANADA) INC. AND ONE
DOT SIX TVCC CORP. (COLLECTIVELY, THE "CHAPTER 11 DEBTORS")**

TWENTY-SIXTH REPORT OF THE INFORMATION OFFICER

ALVAREZ & MARSAL CANADA INC.

September 22, 2015

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| | |
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| UPDATE ON THE CHAPTER11 CASES..... | 5 |
| ACTIVITIES OF THE INFORMATION OFFICER..... | 6 |

Appendix A – Additional Background - the Canadian Proceedings since August, 2012

INTRODUCTION

1. On May 14, 2012 (the “**Petition Date**”), LightSquared LP (“**LSLP**” or the “**Applicant**”), LightSquared Inc. and various of their affiliates (collectively, “**LightSquared**” or the “**Chapter 11 Debtors**”), commenced voluntary reorganization cases (the “**Chapter 11 Cases**”) in the United States Bankruptcy Court for the Southern District of New York (the “**U.S. Bankruptcy Court**”) by each filing a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “**Bankruptcy Code**”).
2. On the Petition Date, the Chapter 11 Debtors filed various motions for interim and/or final orders (the “**First Day Motions**”) in the Chapter 11 Cases to permit the Chapter 11 Debtors to continue to operate their businesses in the ordinary course. Also, on the Petition Date, the Applicant, as the proposed Foreign Representative, commenced these proceedings (the “**CCAA Recognition Proceedings**”), by notice of application returnable before this Honourable Court (the “**Canadian Court**”) pursuant to Part IV of the *Companies’ Creditors Arrangement Act* (the “**CCAA**”).
3. On May 15, 2012, the Honourable Justice Morawetz (as he then was) granted an order in these proceedings providing certain interim relief to the Chapter 11 Debtors (the “**Interim Initial Order**”), including a stay of proceedings in respect of the Chapter 11 Debtors, the property and business of the Chapter 11 Debtors and the directors and officers of the Chapter 11 Debtors.
4. On May 15, 2012 and May 16, 2012, the U.S. Bankruptcy Court entered various “first day” orders, including an interim order authorizing LSLP to act as the foreign representative on behalf of the Chapter 11 Debtors’ estates (the “**Foreign Representative**”).
5. On May 18, 2012, the Honourable Justice Morawetz granted an initial recognition order in these proceedings (the “**Initial Recognition Order**”), which among other things: (i)

recognized LSLP as the “foreign representative” of the Chapter 11 Debtors; (ii) declared the Chapter 11 Cases to be a “foreign main proceeding” pursuant to Part IV of the CCAA; and (iii) stayed all proceedings against the Chapter 11 Debtors.

6. On May 18, 2012, the Honourable Justice Morawetz also granted a supplemental order in these proceedings (the “**Supplemental Order**”), which among other things, (i) appointed Alvarez & Marsal Canada Inc. (“**A&M Canada**”) as Information Officer (the “**Information Officer**”) in these proceedings; (ii) stayed all claims and proceedings in respect of the Chapter 11 Debtors, the property and business of the Chapter 11 Debtors and the directors and officers of the Chapter 11 Debtors; (iii) granted a super-priority charge over the Chapter 11 Debtors’ property, in favour of the Information Officer and its counsel, as security for their professional fees and disbursements incurred in respect of these proceedings; and (iv) recognized and gave full force and effect in Canada to certain orders entered by the U.S. Bankruptcy Court including the following:

- a. Order Directing Joint Administration of Related Chapter 11 Cases;
- b. Interim Order Authorizing LightSquared LP To Act as Foreign Representative Pursuant to 11 U.S.C. § 1505; and
- c. Interim Order (A) Authorizing Debtors To (I) Continue Using Existing Cash Management Systems, Bank Accounts and Business Forms and (II) Continue Intercompany Transactions, (B) Providing Postpetition Intercompany Claims Administrative Expense Priority, (C) Authorizing Debtors’ Banks To Honor All Related Payment Requests, (D) Waiving Investment Guidelines of Sections 345(b) of Bankruptcy Code and (E) Scheduling a Final Hearing.

7. On June 4, 11 and 13, 2012, the U.S. Bankruptcy Court entered various orders in the Chapter 11 Cases, including the “Final Order Authorizing LightSquared LP To Act as Foreign Representative Pursuant to 11 U.S.C. § 1505” (the “**Final Foreign Representative Order**”).

8. On June 14, 2012, on a motion brought by the Applicant, the Canadian Court granted an order (the “**June 14th Order**”) recognizing certain orders entered by the U.S. Bankruptcy Court including the following:

- a. Final Foreign Representative Order;
- b. Order Determining Adequate Assurance of Payment for Future Utility Services;
- c. Agreed Final Order (A) Authorizing Debtors To Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Modifying Automatic Stay (the “**Cash Collateral Order**”); and
- d. Final Order (A) Authorizing Debtors To (I) Continue Using Existing Cash Management Systems, Bank Accounts and Business Forms and (II) Continue Intercompany Transactions, (B) Providing Postpetition Intercompany Claims Administrative Expense Priority, (C) Authorizing Debtors’ Banks To Honor All Related Payment Requests, and (D) Waiving Investment Guidelines of Sections 345(b) of Bankruptcy Code.

9. In connection with the June 14th Order, the Information Officer filed its First Report to the Canadian Court on June 12, 2012. The June 14th Order also approved the First Report and the activities of the Information Officer described therein.

10. Since the inception of the proceedings, the Canadian Court has recognized and enforced in Canada several other orders of the U.S. Bankruptcy Court made in the Chapter 11 Cases.

11. Additional background discussing the Canadian proceedings after June, 2012 can be found in **Appendix “A”** attached to this report.

PURPOSE OF THIS REPORT

12. Pursuant to paragraph 12 (b) of the Supplemental Order, the Information Officer is required to report to this Court at least once every three months with respect to the status of these proceedings and the status of the Foreign Proceedings, which reports may include information relating to the Property, the Business, or such other matters that may be relevant to the CCAA Recognition Proceedings. The Information Officer's most recent reports to the Court were the Twenty-Fifth Report dated June 8, 2015 and the Supplemental Report to the Twenty-Fifth Report dated June 22, 2015.

13. The purpose of this twenty-sixth report of the Information Officer (the "**Twenty-Sixth Report**") is to provide the Canadian Court with:

- a. information concerning the Chapter 11 Cases (the "**Update**"); and
- b. information concerning the activities of the Information Officer since the date of the Twenty-Fifth Report (the "**Activities Report**").

14. The limitations in this paragraph do not apply to the Activities Report in this Twenty-Sixth Report. In preparing the Update in this Twenty-Sixth Report, A&M Canada, in its limited capacity as Information Officer, has relied upon documents filed with the Court in these proceedings, documents filed in the Chapter 11 Cases and other information made available to it by the Foreign Representative, the Chapter 11 Debtors and their respective counsel (the "**Parties**"), as appropriate (collectively, the "**Update Information**"). Based on its limited review and limited interaction with the Parties to date, nothing has come to A&M Canada's attention that would cause it to question the reasonableness of the Update Information presented herein. However, to the extent that this Twenty-Sixth Report contains any financial information of the Chapter 11 Debtors ("**Financial Information**"), A&M Canada has not audited, reviewed or otherwise attempted to independently verify the accuracy or completeness of the Financial

Information. Accordingly, A&M Canada expresses no opinion or other form of assurance in respect of the Financial Information.

15. All terms not otherwise defined in this Twenty-Sixth Report have the meanings ascribed to them in the Chapter 11 Cases.

16. Unless otherwise stated, all monetary amounts contained herein are expressed in United States dollars.

UPDATE ON THE CHAPTER 11 CASES

Appeals of the Confirmation Order

17. As reported in the Twenty-Fifth Report, two separate appeals were heard by the United States District Court for the Southern District of New York (the “**U.S. District Court**”) on June 4, 2015 in respect of the Confirmation Order: one by Mr. Sanjiv Ahuja (“**Mr. Ahuja**”) and the other by SP Special Opportunities, LLC (“**SPSO**”).

18. On July 29, 2015, the U.S. District Court issued its opinion and order denying Mr. Ahuja’s appeal, affirming Judge Chapman’s Confirmation Order, and denying Mr. Ahuja’s request to have the Confirmation Order stayed.

19. After conferring with the Foreign Representative’s Canadian counsel, the Information Officer understands that on August 6, 2015, Mr. Ahuja filed a motion with the Second Circuit seeking to have his appeal at that court heard on an expedited basis and also seeking to stay the Confirmation Order during the pendency of his appeal. Mr. Ahuja’s motion requested a temporary stay of the Confirmation Order until December 15, 2015, without prejudice to any right to seek renewal of such stay, or, alternatively, a partial stay of the Confirmation Order,

solely to the extent it provides for distribution of new equity interests. On August 17, 2015, LightSquared filed a response to Mr. Ahuja's stay motion in which it (1) opposed his request for a stay pending appeal at the Second Circuit and (2) consented to expedited briefing of the substantive appeal. On August 24, 2015, Mr. Ahuja filed a reply in support of his motion. The Second Circuit approved the parties' stipulation regarding the expedited briefing schedule for Mr. Ahuja's substantive appeal and, pursuant to that stipulated schedule, Mr. Ahuja filed his appeal brief with the Second Circuit on August 27, 2015. LightSquared filed an opposition brief on September 17, 2015 and Mr. Ahuja has until September 25, 2015 to file a reply. The Second Circuit has not scheduled argument on either the stay motion or the substantive issues on appeal.

20. The Information Officer understands that the U.S. District Court has not yet decided the SPSO appeal.

Federal Communications Commission

21. As previously reported in our Twenty-Fifth Report, the Federal Communications Commission ("FCC") posted its official notice of the commencement of the change of control process. After conferring with the Foreign Representative's Canadian counsel, the Information Officer understands that, as of September 21, 2015, the FCC has not yet announced a decision on whether or not to approve the change of control required by the Modified Second Amended Plan.

ACTIVITIES OF THE INFORMATION OFFICER

22. The activities of the Information Officer since the date of the Twenty-Fifth Report have included:


- a. attending the June 11th and June 25th Canadian Court hearings;

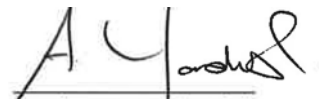
- b. reviewing and monitoring the materials filed in the Chapter 11 Cases, and discussing same with its counsel, Goodmans, and with counsel for the Foreign Representative;
- c. updating the Information Officer's website at www.amcanadadocs.com/lightSquared to make available copies of the Twenty-Fifth Report, the Supplemental Report to the Twenty-Fifth Report, the respective Recognition Orders and motion materials; and
- d. preparing this Twenty-Sixth Report and discussing same with Goodmans.

ALL OF WHICH IS RESPECTFULLY SUBMITTED at Toronto, Ontario this 22nd day of September, 2015.

ALVAREZ & MARSAL CANADA INC.

in its capacity as the Information Officer of
LightSquared LP and not in its personal or corporate capacity

Per: 
John J. Walker
Senior Vice President

Per: 
Andrea Yandreski
Vice President

APPENDIX "C"

**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**

**APPLICATION OF LIGHTSQUARED LP
UNDER SECTION 46 OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C 36, AS AMENDED**

AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED STATES BANKRUPTCY COURT WITH RESPECT TO LIGHTSQUARED INC., LIGHTSQUARED INVESTORS HOLDINGS INC., ONE DOT FOUR CORP., ONE DOT SIX CORP., SKYTERRA ROLLUP LLC, SKYTERRA ROLLUP SUB LLC, SKYTERRA INVESTORS LLC, TMI COMMUNICATIONS DELAWARE, LIMITED PARTNERSHIP, LIGHTSQUARED GP INC., LIGHTSQUARED LP, ATC TECHNOLOGIES LLC, LIGHTSQUARED CORP., LIGHTSQUARED FINANCE CO., LIGHTSQUARED NETWORK LLC, LIGHTSQUARED INC. OF VIRGINIA, LIGHTSQUARED SUBSIDIARY LLC, LIGHTSQUARED BERMUDA LTD., SKYTERRA HOLDINGS (CANADA) INC., SKYTERRA (CANADA) INC. AND ONE DOT SIX TVCC CORP.

**AFFIDAVIT OF JOHN J. WALKER
(Sworn April 12, 2016)**

I, JOHN J. WALKER, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

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

2. A&M was appointed as Information Officer pursuant to the Order of Justice Morawetz dated May 18, 2012. The Information Officer retained Goodmans LLP ("**Goodmans**") as its counsel in these proceedings.

3. Attached hereto and marked as Exhibits "A" to "CC" are copies of each invoice rendered by the Information Officer in respect of the period from March 13, 2012 to April 8, 2016 (the "A&M Application Period"). The invoices contain the fees (including details of the billing rates and total hours of each of the members of A&M who acted on behalf of the Information Officer in these proceedings), disbursements (which include the fees and disbursements of Goodmans described in further detail in the Affidavit of Brian F. Empey sworn April 12, 2016), HST and total fees charged by A&M in these proceedings.

4. As shown on the summary chart attached hereto as Exhibit "DD", the Information Officer expended a total of 1240 hours in connection with this matter during the A&M Application Period, giving rise to fees and disbursements (exclusive of Goodmans' fees) totalling \$890,637.54, exclusive of HST, as outlined in Exhibits "A" to "DD".

5. 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 Honourable Court in respect of similar services provided in various insolvency and restructuring files.

SWORN before me at the City of Toronto,
in the Province of Ontario, on this 12th day
of April, 2016.



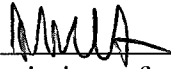
A Commissioner for taking affidavits
Name:

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



JOHN J. WALKER

This is Exhibit "A" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 6200
Fax: +1 416 847 6201

May 8, 2012

LightSquared Corp.
1601 Telesat Court
Ottawa, Ontario
K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
INVOICE**

For professional services rendered in our capacity as the proposed Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period March 13 to May 5, 2012.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|---|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 25.8 | \$750 | \$19,350.00 |
| A. Yandreski, Senior Director | 32.5 | \$625 | 20,312.50 |
| | <u>58.3</u> | | <u>\$39,662.50</u> |
| Add: Out of pocket expense: Goodmans LLP * | | | 22,910.50 |
| | | | <u>\$62,573.00</u> |
| Add: HST @ 13% | | | 8,134.50 |
| TOTAL INVOICE | | | <u>\$70,707.50</u> |

* Please see attached for a copy of Goodmans LLP invoice

Mailing Instructions:

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

Wiring Instructions:

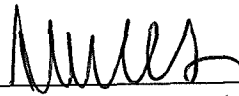
Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
ABA: 026009593
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: Lightsquared. - Inv #1 (87556)
HST#: 83486 3367 RT0001

Lightsquared - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> |
|---|------------------|
| Mar 13 Attendance on a conference call with J. Carfagini of Goodmans LLP (“Goodmans”) regarding initial instructions for the engagement. | 0.8 |
| Mar 14 Attendance on a conference call with B. Empey of Goodmans regarding background to the case, the engagement letter and status update. | 1.4 |
| Mar 15 Review of draft CCAA filing materials and discussions with B. Empey regarding same and status update. | 2.5 |
| Apr 9 Review of background FCC materials; internal discussions regarding the proposed Information Officer report and other matters; discussions with B. Empey of Goodmans regarding same. | 2.0 |
| Apr 16 Various discussions and review with B. Empey and A. Yandreski. | 1.5 |
| Apr 17 Attendance on a conference call with J. Carfagini regarding retainers and status update. | 0.3 |
| Apr 20 Preparation for and attendance on a conference call with B. Empey regarding filing issues. | 0.3 |
| Apr 23 Discussions with Fraser Milner Casgrain LLP (“FMC”), Goodmans and internal meetings regarding approach and timing. | 1.0 |
| Apr 26 Review of Court application materials in preparation for filing on April 30 th including various discussions with Goodmans and FMC. | 3.0 |
| Apr 27 Various internal discussions and discussions with B. Empey; review of US filing materials and drafting of Proposed Information Officer report. | 7.0 |
| Apr 29 Review of background material, affidavits, etc. and drafting of proposed report. | 5.0 |
| May 4 Various discussions with counsel and internal meeting regarding preparation for filing. | 1.0 |
| TOTAL – J. Walker | 25.8 hrs. |

| <u>A. Yandreski</u> | | <u>Hrs.</u> |
|-----------------------------|---|------------------|
| Mar 14 | Attendance on a conference call with B. Empey of Goodmans regarding background to the case, the engagement letter and status update. | 1.4 |
| Mar 15 | Review of draft CCAA filing materials and discussions with B. Empey regarding same and status update. | 2.5 |
| Apr 5 | Preparation of the Proposed Information Officer report outline and draft information request list; review of company background information. | 2.1 |
| Apr 9 | Internal discussions regarding the Proposed Information Officer report and other matters; discussions with B. Empey of Goodmans regarding same. | 0.8 |
| Apr 16 | Internal discussions regarding status update; discussions with Goodmans regarding same. | 1.1 |
| Apr 20 | Preparation for and attendance on a conference call with B. Empey regarding filing issues. | 0.8 |
| Apr 23 | Discussions with FMC, Goodmans and internal meetings regarding approach and timing. | 0.5 |
| Apr 25 | Preparation of revised report outline for the proposed Information Officer report and issuance of same to B. Empey for review and comments. | 1.5 |
| Apr 26 | Review of U.S. Chapter 11 and Canadian CCAA Court application materials in preparation for a filing on April 30 th . | 4.5 |
| Apr 27 | Attendance on a conference call with FMC regarding the Canadian CCAA application materials; provision of comments to FMC regarding same; preparation of a draft report of the Proposed Information Officer. | 8.1 |
| Apr 29 | Revisions to the draft report of the Proposed Information Officer; internal discussions regarding same. | 2.1 |
| Apr 30 | Further revisions to the draft report of the Proposed Information Officer; internal discussions regarding same; | 4.2 |
| May 1 | Internal discussions regarding a status update on the filing and the draft report of the Proposed Information Officer; further revisions to same. | 2.4 |
| May 2 | Final revisions to draft report and issuance of same to B. Empey of Goodmans for review and comments. | 0.5 |
| TOTAL – A. Yandreski | | 32.5 hrs. |

This is Exhibit "B" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

June 21, 2012

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period May 14 to June 2, 2012.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|-------------------------------|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 16.5 | \$750 | \$12,375.00 |
| A. Yandreski, Senior Director | 34.0 | \$625 | 21,250.00 |
| | <u>50.5</u> | | <u>\$33,625.00</u> |
| Add: Out of pocket expenses: | | | |
| Goodmans LLP * | | | 28,548.97 |
| The Globe & Mail | | | 16,570.44 |
| Telephone, parking and taxi | | | 34.70 |
| | | | <u>\$45,154.11</u> |
| | | | <u>\$78,779.11</u> |
| Add: HST @ 13% | | | 10,241.28 |
| TOTAL INVOICE | | | <u>\$89,020.39</u> |

* Please see attached for a copy of Goodmans LLP invoice

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #2 (87556)
 HST#: 83486 3367 RT0001

Lightsquared - 87556
DETAILED SUMMARY


| <u><i>J. Walker</i></u> | <u>Hrs.</u> | |
|--------------------------|--|------------------|
| May 14 | Review of draft Proposed Information Officer's report and revisions; review and execution of Consent for Application; various internal discussions and emails with B. Empey regarding the US filing and related motion materials. | 2.0 |
| May 15 | Review of final filing materials and attendance at Court for hearing with Justice Morawetz regarding Interim Initial Order; internal discussions regarding the Canadian Application Record. | 4.0 |
| May 16 | Final revisions and emails to B. Empey regarding draft Proposed Information Officer's report; discussions with A. Yandreski regarding same. | 2.0 |
| May 18 | Preparation for and attendance at Court for Initial Recognition and Supplemental Orders. | 4.0 |
| May 22 | Review and provision of comments on Notice of Recognition Orders to be advertised in the Globe & Mail; internal discussions and discussions with B. Empey regarding CCAA Form 1 and CCAA Form 2 to be filed with the Office of the Superintendent of Bankruptcy. | 2.0 |
| May 23 | Review of final draft of CCAA Form 2 and provision of comments regarding same; review of final draft of Notice of Recognition Orders to be advertised in the Globe & Mail. | 1.5 |
| May 30 | Internal discussions regarding status update and discussions regarding same with B. Empey. | 1.0 |
| TOTAL – J. Walker | | 16.5 hrs. |

| <u><i>A. Yandreski</i></u> | <u>Hrs.</u> | |
|----------------------------|--|-----|
| May 14 | Revisions to the draft Proposed Information Officer's report; preparation of correspondence to B. Empey regarding same; internal discussions regarding timing of Chapter 11 filing, timing of Canadian Recognition hearing and other matters; review of correspondence from FMC regarding status update on the U.S. Chapter 11 filing; review of the revised Montagner Declaration filed in the U.S. Chapter 11 Proceedings. | 4.6 |

| | | |
|--------|--|-----|
| May 15 | Preparation of a draft notice to creditors to be placed in the Globe & Mail; revisions to the Proposed Information Officer's report based on revised U.S. Chapter 11 documents and the Canadian Application Record; internal discussions regarding same; discussions with B. Empey regarding same, the granting of the Interim Initial Order by the Ontario Court, and timing for the return to the Ontario Court for the Initial Recognition Order and Supplemental Order. | 5.5 |
| May 16 | Review of FMC's proposed revisions to the Proposed Information Officer's Report; final revisions to same and issuance to B. Empey for service; discussions with B. Empey regarding same; internal discussions regarding the upcoming Ontario Court hearing. | 5.2 |
| May 17 | Revisions to the draft Notice Recognition Orders to be placed in the Globe & Mail; internal discussions regarding same; discussions with B. Empey regarding same; revisions to draft notice and issuance to FMC for review. | 1.2 |
| May 18 | Final revisions to the draft notice to creditors to be placed in the Globe & Mail; issuance of same to the Globe; creation of the Information Officer's website for creditors and uploading of Canadian application materials and Orders. | 3.6 |
| May 22 | Preparation of correspondence to Kurtzman Carson Consultants LLC ("KCC") regarding the appointment of A&M Canada as Information Officer and other matters; follow-up discussion with T. Vanell of KCC regarding the addition of a link on the KCC site to the website set-up by the Information Officer; from the preparation for and attendance on a conference call with B. Empey and J. Walker regarding status update and next steps; preparation of CCAA Form 1 pursuant to the <i>Companies' Creditors Arrangement Regulations</i> ; internal discussions and discussions with B. Empey regarding same; issuance of CCAA Form 1 to the Office of the Superintendent of Bankruptcy ("OSB"). | 5.8 |
| May 23 | Preparation of CCAA Form 2 pursuant to the <i>Companies' Creditors Arrangement Regulations</i> ; internal discussions and discussions with B. Empey regarding same; issuance of Form 2 in draft to FMC for review and comments; final review of proofs for notice advertised in the Globe & Mail newspaper; preparation of correspondence to the Globe & Mail regarding same; updates to A&M's LightSquared creditor website. | 4.1 |
| May 24 | Discussion with the OSB regarding the timing of the submission of CCAA Form 2 and the Canadian Application Record; follow-up discussions with J. Dietrich regarding same; preparation of correspondence to a creditor regarding information available on A&M's LightSquared creditor website. | 1.5 |
| May 25 | Final revisions to CCAA Form 2 based on comments received from FMC; issuance of same to the OSB. | 0.8 |

| | | |
|-----------------------------|---|------------------|
| May 29 | Updates to A&M's LightSquared creditor website; internal discussions regarding status update; discussion with J. Dietrich regarding same. | 0.5 |
| May 30 | Discussion with the OSB regarding additional information needed related to the filing of CCAA Forms 1 and 2; provision of requested information to same; updates to A&M's LightSquared creditor website; provision of motion materials and court orders to certain creditors requesting same. | 1.2 |
| TOTAL – A. Yandreski | | 34.0 hrs. |

This is Exhibit "C" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

July 6, 2012

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period June 3 to June 30, 2012.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|----------------------------|
| J. Walker, Managing Director | 28.5 | \$750 | \$21,375.00 |
| A. Yandreski, Senior Director | 74.3 | \$625 | 46,437.50 |
| | <u>102.8</u> | | <u>\$67,812.50</u> |
| Add: Out of pocket expenses: Goodmans LLP * | | | \$21,286.43 |
| | | | <u>\$89,098.93</u> |
| Add: HST @ 13% | | | 11,582.86 |
| TOTAL INVOICE | | | <u>\$100,681.79</u> |

* Please see attached for a copy of Goodmans LLP invoice

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #3 (87556)
 HST#: 83486 3367 RT0001

Lightsquared - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> | |
|------------------|--|-----|
| Jun 4 | Discussion with J. Dietrich of Fraser Milner Casgrain LLP ("FMC") regarding the upcoming Canadian Recognition hearing; follow-up discussion with B. Empey of Goodmans LLP regarding same and the Information Officer's First Report to the Court. | 1.0 |
| Jun 6 | Internal discussions and discussions with B. Empey regarding the draft Information Officer's First Report to the Court. | 0.5 |
| Jun 8 | Review, revisions and drafting of the Information Officer's First Report to the Court and the Canadian and U.S. motion materials in support of the upcoming Court hearings; internal discussions and discussions with B. Empey regarding same and next steps. | 4.0 |
| Jun 11 | Preparation for and attendance on a conference call regarding the U.S. Bankruptcy Court hearing, together with the Information Officer's counsel; follow-up discussions with B. Empey regarding same. | 2.0 |
| Jun 12 | Internal discussions and discussions with B. Empey regarding the draft Information Officer's First Report to the Court. | 1.0 |
| Jun 13 | Attendance on a conference call regarding the U.S. Bankruptcy Court hearing on the Cash Collateral Motion, together with the Information Officer's counsel; review of Final Agreed Cash Collateral Order and black line to the previous version of same; final review of the Information Officer's First Report to the Court; internal discussions and discussions with B. Empey and FMC regarding same; review of correspondence regarding same. | 2.5 |
| Jun 14 | Preparation for and attendance at Canadian Court for the Canadian Recognition hearing of the U.S. Orders previously approved by the U.S. Bankruptcy Court; internal discussions regarding same; further review of the Final Agreed Cash Collateral Order and related summaries with a view to providing the Canadian Court, as requested, with a Supplemental Report to the Information Officer's First Report (the "Supplemental Report") regarding same. | 3.5 |
| Jun 18 | Internal discussions and frame working outline regarding the draft Supplemental Report. | 2.5 |
| Jun 19 | Review, revisions and drafting of the Supplemental Report; internal discussions regarding same. | 2.5 |

| | | |
|--------------------------|--|------------------|
| Jun 20 | Review of B. Empey's comments on the draft Supplemental Report; follow-up discussions with B. Empey and internal discussions regarding same. | 1.5 |
| Jun 21 | Review of Millbank, Tweed, Hadley & McCloy LLP ("Millbank") and FMC's comments on the draft Supplemental Report; discussions with B. Empey, redrafting, and internal discussions regarding same. | 3.0 |
| Jun 22 | Further review, revisions and comments on the draft Supplemental Report; discussions with B. Empey and internal discussions regarding same. | 2.5 |
| Jun 28 | Review of email correspondence and U.S. Bankruptcy Court motion materials related to LightSquared Inc.'s postpetition DIP financing and related issues. | 2.0 |
| TOTAL – J. Walker | | 28.5 hrs. |

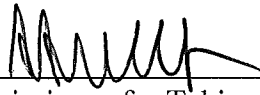
A. Yandreski

Hrs.

| | | |
|--------|--|-----|
| Jun 4 | Discussion with J. Dietrich of FMC regarding the upcoming Canadian Recognition hearing; follow-up discussion with B. Empey regarding same and the Information Officer's First Report to the Court; preparation of a report outline for same; review of U.S. Chapter 11 motion materials. | 3.5 |
| Jun 5 | Review of draft Canadian Court motion materials for upcoming Canadian Recognition hearing; preparation of a draft Information Officer's First Report to the Court. | 4.2 |
| Jun 6 | Revisions to the draft Information Officer's First Report to the Court; internal discussions and discussions with B. Empey regarding same. | 3.1 |
| Jun 7 | Review of U.S. Bankruptcy Court motion materials and related information; further revisions to the draft Information Officer's First Report to the Court; issuance of same to B. Empey for review and comments; responding to creditor inquiries. | 5.5 |
| Jun 8 | Review of U.S. Bankruptcy Court motion materials and related information; discussions with B. Empey regarding same and next steps; update of the Canadian creditor micro site for Canadian Court motion materials regarding the June 14 th hearing. | 3.2 |
| Jun 11 | Preparation for and attendance on a conference call regarding the U.S. Bankruptcy Court hearing, together with the Information Officer's counsel; follow-up discussions with B. Empey regarding same. | 2.0 |

| | | |
|-----------------------------|--|------------------|
| Jun 12 | Revisions to the draft Information Officer's First Report to the Court; issuance of same to FMC for review and comments; various internal discussions and discussions with B. Empey regarding same and status of U.S. Bankruptcy Court hearing on the Cash Collateral motion; review of K. Stigler's supplemental affidavit. | 4.2 |
| Jun 13 | Review of FMC's and Millbank's comments on the draft Information Officer's First Report to the Court and revisions to same; review of U.S. Bankruptcy Court motion materials; attendance on a conference call regarding the U.S. Bankruptcy Court hearing on the Cash Collateral Motion, together with the Information Officer's counsel; discussions with B. Empey regarding same and status updates. | 6.4 |
| Jun 14 | Internal discussions regarding the Canadian Recognition hearing; review of Agreed Final Cash Collateral Order entered by the U.S. Bankruptcy Court and related documents; preparation of the Supplemental Report. | 5.3 |
| Jun 15 | Revisions to the Supplemental Report; internal discussions regarding same; update of the Canadian creditor micro site for Canadian Recognition Orders granted in the June 14 th hearing. | 6.5 |
| Jun 18 | Further revisions to the Supplemental Report; internal discussions regarding same; review of new U.S. Bankruptcy Court motion materials. | 7.2 |
| Jun 19 | Further revisions to the Supplemental Report based on discussions with B. Empey; internal discussions regarding same. | 6.5 |
| Jun 20 | Further revisions to the Supplemental Report based on comments from B. Empey; internal discussions regarding same; review of new U.S. Bankruptcy Court motion materials. | 3.8 |
| Jun 21 | Review of new U.S. Bankruptcy Court motion materials, including materials related to the postpetition DIP financing; internal discussions regarding status update. | 5.1 |
| Jun 22 | Review of Millbank and FMC's comments on the Supplemental Report; internal discussions and discussions with B. Empey regarding same; revisions to the Supplemental Report based on comments received; issuance of final Supplemental Report. | 6.0 |
| Jun 25 | Review of new U.S. Bankruptcy Court motion materials. | 0.5 |
| Jun 27 | Review of new U.S. Bankruptcy Court motion materials, including materials related to LightSquared Inc.'s postpetition DIP financing; internal discussions regarding status update. | 1.3 |
| TOTAL – A. Yandreski | | 74.3 hrs. |

This is Exhibit "D" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M6J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

August 20, 2012

LightSquared Corp,
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period July 1 to August 4, 2012.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 3.5 | \$750 | \$2,625.00 |
| A. Yandreski, Senior Director | 8.8 | \$625 | 5,500.00 |
| | <u>12.3</u> | | <u>\$8,125.00</u> |
| Add: Out of pocket expenses: Goodmans LLP * | | | 980.94 |
| | | | <u>\$9,105.94</u> |
| Add: HST @ 13% | | | 1,183.77 |
| TOTAL INVOICE | | | <u>\$10,289.71</u> |

* Please see attached for a copy of Goodmans LLP invoice

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared, - Inv #4 (87556)
 HST#: 83486 3367 RT0001

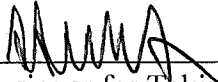
LightSquared - 87556
DETAILED SUMMARY

| <u><i>J. Walker</i></u> | <u>Hrs.</u> | |
|--------------------------|---|-----------------|
| Jul 5 | Review of motions, applications and related postings; review of legal counsel invoicing and related administration. | 1.0 |
| Jul 9 | Review of motions, applications and related postings; internal discussions regarding same. | 1.0 |
| Jul 16 | Review of motions, applications and related postings; internal discussions regarding same. | 0.3 |
| Jul 17 | Review of motions, applications and related postings. | 0.3 |
| Jul 18 | Review of motions, applications and related postings. | 0.3 |
| Jul 19 | Review of motions, applications and related postings; internal discussions regarding same. | 0.3 |
| Jul 20 | Review of various emails regarding the upcoming Canadian Recognition hearing and next steps; internal discussions regarding same. | 0.3 |
| TOTAL – J. Walker | | 3.5 hrs. |

| <u><i>A. Yandreski</i></u> | <u>Hrs.</u> | |
|----------------------------|---|-----|
| Jul 3 | Review of Statements of Financial Affairs and Schedules of Assets and Liabilities for LightSquared LP and the Canadian Debtors; internal discussions regarding status update and timing of hearing for LightSquared Inc.'s DIP Order. | 2.1 |
| Jul 4 | Review of LightSquared Inc.'s revised DIP Court motion materials; review of legal counsel invoicing and preparation of June invoice. | 1.2 |
| Jul 6 | Review of new U.S. Bankruptcy Court materials and related documents posted on KCC's LightSquared website. | 0.8 |
| Jul 9 | Review of new U.S. Bankruptcy Court materials and related documents posted on KCC's LightSquared website; internal discussions regarding same. | 0.5 |
| Jul 10 | Review of new U.S. Bankruptcy Court materials and related documents posted on KCC's LightSquared website. | 0.5 |

| | | |
|-----------------------------|--|-----------------|
| Jul 16 | Review of new U.S. Bankruptcy Court materials and related documents posted on KCC's LightSquared website, including the agenda for the July 17, 2012 U.S. Bankruptcy Court hearing, the declaration of Mark S. Hootnick and LightSquared's monthly operating reports for May 14 to May 31, 2012 and June 1 to June 30, 2012. | 0.5 |
| Jul 25 | Review of correspondence from B. Empey regarding the upcoming Canadian Recognition motion; review of new U.S. Bankruptcy Court materials and related documents posted on KCC's LightSquared website. | 0.5 |
| Jul 26 | Review of new U.S. Bankruptcy Court materials and related documents posted on KCC's LightSquared website; discussion with K. Jennings, counsel to LightSquared's landlord for the Canadian leased premises regarding the Information Officer's role and status update on the proceedings. | 0.5 |
| Jul 30 | Review of new U.S. Bankruptcy Court materials and related documents posted on KCC's LightSquared website; internal discussions regarding same; discussion with J. Dietrich of FMC regarding the proposed Claims Procedure Motion, timing of the Canadian Court hearing and form of notice of publication. | 1.2 |
| Aug 2 | Review of the U.S. Bankruptcy Court motion for the sale, transfer, and/or abandonment of LightSquared's de minimis assets; internal discussions regarding same. | 1.0 |
| TOTAL – A. Yandreski | | 8.8 hrs. |

This is Exhibit "E" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

September 7, 2012

LightSquared Corp.
1601 Telesat Court
Ottawa, Ontario
K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period August 5 to September 1, 2012.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|--------------------|
| J. Walker, Managing Director | 12.5 | \$750 | \$9,375.00 |
| A. Yandreski, Senior Director | 24.4 | \$625 | 15,250.00 |
| | <u>36.9</u> | | \$24,625.00 |
| Add: Out of pocket expenses: Goodmans LLP * | | | 9,621.26 |
| | | | \$34,246.26 |
| Add: HST @ 13% ** | | | 4,452.02 |
| TOTAL INVOICE | | | \$38,698.28 |

* Please see attached for a copy of Goodmans LLP invoice

** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
ABA: 026009593
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: Lightsquared. - Inv #5 (87556)
HST#: 83486 3367 RT0001

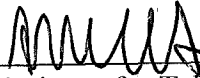
Lightsquared - 87556
DETAILED SUMMARY

| <u><i>J. Walker</i></u> | <u>Hrs.</u> |
|--|------------------|
| Aug 7 Review of U.S. Court motion materials for the Claims Bar Order and the De Minimis Asset Order; internal discussions and discussions with B. Empey of Goodmans LLP regarding same. | 2.5 |
| Aug 8 Review of the draft Canadian motion materials prepared by Fraser Milner Casgrain LLP ("FMC") in support of the application for Recognition Orders; follow up discussions with B. Empey regarding same. | 1.5 |
| Aug 9 Review and drafting of the Information Officer's Second Report to the Court and provision of comments to same; internal discussions and discussions with B. Empey regarding same. | 3.0 |
| Aug 13 Review of the revised draft of Information Officer's Second Report to the Court; review of FMC's Supplemental Affidavit; internal discussions and discussions with B. Empey regarding same. | 1.5 |
| Aug 15 Review of the revised Canadian Court motion materials; review of the final draft of the Information Officer's Second Report to the Court; internal discussions regarding same. | 1.5 |
| Aug 21 Preparation for and attendance at the Court hearing regarding the recognition of the Claims Bar Order and the De Minimis Assets Order; internal discussions regarding same. | 2.5 |
| TOTAL – J. Walker | 12.5 hrs. |

| <u><i>A. Yandreski</i></u> | <u>Hrs.</u> |
|--|-------------|
| Aug 7 Review of draft motion materials for the upcoming U.S. Bankruptcy Court hearing on August 14, 2012; internal discussions and discussions with B. Empey regarding same; preparation of the Information Officer's Second Report to the Court regarding same; review of materials related to the Order Directing Discovery from Harbinger Capital Partners LLC. | 3.5 |
| Aug 8 Review of draft Canadian Court motion materials for the upcoming Canadian Recognition hearing on August 21, 2012; internal discussions and discussions with B. Empey regarding same; provision of comments to FMC regarding same; revisions to the Information Officer's Second Report to the Court regarding same. | 3.1 |

| | | |
|-----------------------------|---|------------------|
| Aug 9 | Review of revised draft Canadian Court motion materials for the upcoming Canadian Recognition hearing on August 21, 2012; internal discussions and discussions with B. Empey regarding same; revisions to the Information Officer's Second Report to the Court based on the revised motion materials; internal discussions regarding same. | 4.3 |
| Aug 10 | Review of final Canadian Court motion materials for the upcoming Canadian Recognition hearing on August 21, 2012; posting of same to the Information Officer's website for LightSquared; discussion with a representative from Hydro Ottawa regarding the proof of claim process and requirements for same; preparation of the July invoice. | 1.2 |
| Aug 14 | Revisions to the Information Officer's Second Report to the Court; internal discussions and discussions with B. Empey regarding same. | 4.5 |
| Aug 15 | Review of FMC's proposed revisions to the Information Officer's Second Report to the Court; internal discussions and discussions with B. Empey regarding same; revisions to the Second Report based on FMC's comments and B. Empey's comments; issuance of final Second Report; update of the Information Officer's website for LightSquared for the Second Report, the revised service list and Stigler Affidavit. | 4.2 |
| Aug 20 | Review of new U.S. Bankruptcy Court materials and related documents posted on KCC's LightSquared website; further discussions with Hydro Ottawa regarding the CCAA filing and related matters; final revisions to July invoice; issuance of same to M. Montagner. | 0.5 |
| Aug 23 | Review of new U.S. Bankruptcy Court materials and related documents posted on KCC's LightSquared website; discussions with Bell Canada regarding the CCAA filing and related matters. | 0.5 |
| Aug 28 | Review of new U.S. Bankruptcy Court materials and related documents posted on KCC's LightSquared website; posting of updates to the Information Officer's website for LightSquared. | 0.5 |
| Aug 30 | Review of motions and related materials for the Key Employee Incentive Plan, Extending Time to Reject Unexpired Leases, and Extending Exclusive Period to File a Plan of Reorganization; internal discussions and discussions with B. Empey regarding same. | 2.1 |
| TOTAL – A. Yandreski | | 24.4 hrs. |

This is Exhibit "F" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

November 12, 2012

LightSquared Corp.
1601 Telesat Court
Ottawa, Ontario
K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period September 2 to November 3, 2012.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 14.0 | \$750 | \$10,500.00 |
| A. Yandreski, Senior Director | 17.7 | \$625 | 11,062.50 |
| | <u>31.7</u> | | \$21,562.50 |
| Add: Out of pocket expenses including Goodmans LLP (\$1,680.00) | | | 2,237.31 |
| | | | <u>\$23,799.81</u> |
| Add: HST @ 13% | | | 3,093.98 |
| TOTAL INVOICE | | | <u>\$26,893.79</u> |

* Please see attached for a copy of Goodmans LLP invoice

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
ABA: 026009593
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: Lightsquared. - Inv #6 (87556)
HST#: 83486 3367 RT0001

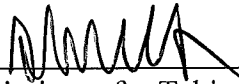
Lightsquared - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> |
|--|------------------|
| Sept 4 Review of various motions filed in the Chapter 11 Cases including the KEIP, extension of exclusivity regarding the potential Plan, lease rejection and extension, and sealing motion; related internal discussions and review with Goodmans regarding the potential recognition requirements. | 2.5 |
| Sept 6 Various internal discussions and attendance on a call with Goodmans regarding the status of the motions filed; review of Goodmans' invoice and administration. | 1.0 |
| Sept 12 Review of various motions filed in the Chapter 11 Cases; internal discussions and discussions with Goodmans regarding same. | 1.5 |
| Sept 19 Internal discussions and attendance on a follow-up call with Goodmans regarding the motions filed in the Chapter 11 Cases. | 0.5 |
| Sept 28 Review of recent material regarding the Chapter 11 Cases filed on KCC's website and related internal discussions. | 1.5 |
| Oct 18 Review of an internal memorandum regarding recent material filed in the Chapter 11 Cases followed by various related internal discussions regarding the preparation of an Information Officer's Report to the Canadian Court in compliance with the Canadian Court's reporting requirements. | 2.0 |
| Oct 22 Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding reporting requirements. | 2.0 |
| Oct 29 Review of revisions and comments regarding the draft Information Officer's Third Report to the Court and related motion materials and Orders in the Chapter 11 Cases. | 3.0 |
| TOTAL – J. Walker | 14.0 hrs. |

| <u>A. Yandreski</u> | | <u>Hrs.</u> |
|---------------------|--|-------------|
| Sept 4 | Review of various motions filed in the Chapter 11 Cases including the KEIP, extension of exclusivity regarding the potential Plan; lease rejection and extension and sealing motion; related internal discussions and review with Goodmans regarding the potential recognition requirements. | 2.5 |
| Sept 6 | Various internal discussions and attendance on a call with Goodmans regarding the status of the motions filed. | 0.5 |
| Sept 7 | Review of the Ad Hoc Secured Group's Objection to LightSquared's KEIP and extension of exclusivity motions; review of the U.S. Trustee's Objection to LightSquared's KEIP motion. | 0.8 |
| Sept 19 | Internal discussions and attendance on a follow-up call with Goodmans regarding the motions filed in the Chapter 11 Cases. | 0.5 |
| Sept 28 | Review of recent material regarding the Chapter 11 Cases filed on KCC's website and related internal discussions. | 1.5 |
| Oct 5 | Discussion with Bell Canada regarding the status of the LightSquared proceedings and proof of claim process. | 0.2 |
| Oct 15 | Review of recent material regarding the Chapter 11 Cases filed on KCC's website; preparation of a draft memorandum regarding the status of the proceedings, Orders granted by the U.S. Bankruptcy Court and outstanding motions. | 2.6 |
| Oct 16 | Revisions to the draft memorandum regarding the status of the proceedings, Orders granted by the U.S. Bankruptcy Court and outstanding motions. | 1.8 |
| Oct 18 | Further revisions to the memorandum regarding the status of the proceedings, Orders granted by the U.S. Bankruptcy Court and outstanding motions; internal discussions regarding same and the preparation of an Information Officer's Third Report to the Canadian Court in compliance with the Canadian Court's reporting requirements. | 1.2 |
| Oct 22 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the agenda for the October 23, 2012 U.S. Bankruptcy Court hearing and LightSquared's revised KEIP motion; internal discussions and discussions with Goodmans regarding same and reporting requirements; preparation of a draft Information Officer's Third Report to the Canadian Court. | 2.3 |
| Oct 24 | Revisions to the draft Information Officer's Third Report to the Canadian Court. | 2.0 |

| | | |
|-----------------------------|--|------------------|
| Oct 26 | Further revisions to the draft memorandum regarding the status of the proceedings, Orders granted by the U.S. Bankruptcy Court and outstanding motions and draft Information Officer's Third Report to the Canadian Court. | 1.0 |
| Oct 31 | Internal discussions regarding the draft memorandum and draft Information Officer's Third Report to the Canadian Court. | 0.5 |
| Nov 2 | Discussions with Goodmans regarding the draft memorandum and draft Information Officer's Third Report to the Canadian Court. | 0.3 |
| TOTAL – A. Yandreski | | 17.7 hrs. |

This is Exhibit "G" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

January 14, 2013

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period November 4 to December 31, 2012.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 7.0 | \$750 | \$5,250.00 |
| A. Yandreski, Senior Director | 12.8 | \$625 | 8,000.00 |
| | <u>19.8</u> | | <u>\$13,250.00</u> |
| Add: Out of pocket expenses including Goodmans LLP (\$5,931.64) | | | 5,954.14 |
| | | | <u>\$19,204.14</u> |
| Add: HST @ 13% | | | 2,496.54 |
| TOTAL INVOICE | | | <u>\$21,700.68</u> |

* Please see attached for a copy of Goodmans LLP invoice

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #7 (87556)
 HST#: 83486 3367 RT0001

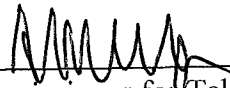
Lightsquared - 87556
DETAILED SUMMARY

| <u><i>J. Walker</i></u> | | <u>Hrs.</u> |
|--------------------------|---|--------------------|
| Nov 5 | Drafting of the Information Officer's Third Report to the Court; internal discussions regarding same. | 2.0 |
| Nov 12 | Internal discussions regarding the final draft of the Information Officer's Third Report to the Court; review of Goodmans' and FMC's comments to draft Report. | 2.0 |
| Nov 22 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| Nov 30 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including LightSquared's October operating report; follow up discussions with A. Yandreski. | 1.0 |
| Dec 10 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| TOTAL – J. Walker | | 7.0 hrs. |

| <u><i>A. Yandreski</i></u> | | <u>Hrs.</u> |
|----------------------------|---|--------------------|
| Nov 5 | Drafting of the Information Officer's Third Report to the Court; internal discussions regarding same; review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 3.5 |
| Nov 6 | Internal discussions and discussions with Goodmans regarding the draft Information Officer's Third Report to the Court; revisions to same based on these discussions. | 1.2 |
| Nov 7 | Further revisions to the draft Information Officer's Third Report to the Court; issuance of same to Goodmans for review and comments. | 0.5 |
| Nov 8 | Review of Goodmans' comments on the draft Information Officer's Third Report to the Court and revisions to same based on Goodmans' comments; internal discussions regarding same. | 0.8 |
| Nov 9 | Follow-up with Goodmans regarding the revised draft Information Officer's Third Report to the Court, the timing of the provision of the draft report Fraser Milner Casgrain ("FMC") for their review and comments and the timing of service of the draft report to the Court; review of recent material regarding the Chapter 11 Cases filed on KCC's website and related internal discussions. | 1.2 |

| | | |
|-----------------------------|--|------------------|
| Nov 12 | Internal discussions regarding the draft Information Officer's Third Report to the Court; issuance of a final draft of the Report to Goodmans for circulation to FMC; review of recent material regarding the Chapter 11 Cases filed on KCC's website; attendance to administrative matters; internal discussions regarding same. | 1.1 |
| Nov 14 | Review of FMC's comments on the draft Information Officer's Third Report to the Court; internal discussions and discussions with Goodmans regarding same; final revisions to the Information Officer's Third Report to the Court and issuance of same to Goodmans for service to the Service List; discussion with Bell Canada regarding the proof of claim process and claims bar date. | 3.2 |
| Nov 30 | Review of recent material regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| Dec 12 | Review of recent material regarding the Chapter 11 Cases filed on KCC's website, including the amendment to DIP Order submission. | 0.8 |
| TOTAL – A. Yandreski | | 12.8 hrs. |

This is Exhibit "H" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

March 25, 2013

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period January 1 to March 2, 2013.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 13.0 | \$750 | \$9,750.00 |
| A. Yandreski, Senior Director | 17.1 | \$625 | 10,687.50 |
| | <u>30.1</u> | | <u>\$20,437.50</u> |
| Add: Out of pocket expenses including Goodmans LLP (\$4,573.77) | | | 4,596.27 |
| | | | \$25,033.77 |
| Add: HST @ 13% | | | 3,254.39 |
| TOTAL INVOICE | | | <u>\$28,288.16</u> |

* Please see attached for a copy of Goodmans LLP invoice

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
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 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #8 (87556)
 HST#: 83486 3367 RT0001

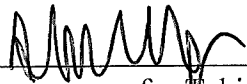
Lightsquared - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> | |
|--------------------------|--|------------------|
| Jan 3 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.5 |
| Jan 9 | Various discussions and email correspondence with A&M US and counsel regarding A&M's retainer and the requirements of holding same under the Supplemental Order. | 1.5 |
| Jan 11 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans LLP ("Goodmans") regarding same. | 1.0 |
| Jan 29 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.5 |
| Feb 6 | Drafting of the Information Officer's Fourth Report to the Court (the "Fourth Report"); internal discussions regarding same; review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 2.5 |
| Feb 14 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding same; review of revised draft Fourth Report. | 1.5 |
| Feb 15 | Review of comments from the Foreign Representative's counsel on the draft Fourth Report; internal discussions and discussions with Goodmans regarding same; review of final Fourth Report. | 1.5 |
| Feb 20 | Review of correspondence from Goodmans regarding the Foreign Representative's upcoming motion; internal discussions regarding same. | 0.5 |
| Mar 1 | Review of the Foreign Representative's Canadian motion materials for the March 8, 2013 hearing; internal discussions and discussions with Goodmans regarding same. | 2.5 |
| TOTAL – J. Walker | | 13.0 hrs. |

| <u>A. Yandreski</u> | | <u>Hrs.</u> |
|---------------------|--|-------------|
| Jan 4 | Preparation of correspondence to Goodmans regarding the status of the Chapter 11 Cases; review of correspondence from Goodmans regarding same and next steps. | 0.8 |
| Jan 11 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding same. | 1.0 |
| Jan 28 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.1 |
| Feb 4 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; drafting of the Fourth Report. | 3.2 |
| Feb 5 | Further revisions to the draft Fourth Report. | 1.0 |
| Feb 6 | Internal discussions and discussions with Goodmans regarding the draft Fourth Report; revisions to the draft Fourth Report based on same; issuance of the draft Fourth Report to Goodmans for review and comments. | 0.8 |
| Feb 11 | Revisions to draft Fourth Report based on comments from Goodmans; internal discussions regarding same; issuance of a revised draft Fourth Report to Goodmans. | 0.5 |
| Feb 14 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding same; revisions to the draft Fourth Report based on same. | 1.2 |
| Feb 15 | Review of comments from the Foreign Representative's counsel on the draft Fourth Report; internal discussions and discussions with Goodmans regarding same; revisions to the draft Fourth Report based on same; issuance of the final Fourth Report to Goodmans for filing with the Court and service to the service list. | 2.3 |
| Feb 20 | Review of correspondence from Goodmans regarding the Foreign Representative's upcoming motion; internal discussions regarding same. | 0.5 |
| Feb 28 | Review of the Foreign Representative's draft Canadian motion materials for the March 8, 2013 hearing; discussions with Goodmans regarding same; drafting of the Information Officer's Fifth Report to the Court (the "Fifth Report"); | 1.5 |

| | | |
|-----------------------------|---|------------------|
| Mar 1 | Review of the final Canadian motion materials served by the Foreign Representative for the March 8, 2013 Court hearing; revisions to the draft Fifth Report; internal discussions and discussions with Goodmans regarding same. | 3.2 |
| TOTAL – A. Yandreski | | 17.1 hrs. |

This is Exhibit "I" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

May 6, 2013

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period March 3 to April 30, 2013.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 10.0 | \$750 | \$7,500.00 |
| A. Yandreski, Senior Director | 16.6 | \$625 | 10,375.00 |
| | <u>26.6</u> | | <u>\$17,875.00</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$16,296.35) | | | 16,504.11 |
| | | | <u>\$34,379.11</u> |
| Add: HST @ 13%** | | | 4,468.60 |
| TOTAL INVOICE | | | <u>\$38,847.71</u> |

* Please see attached for a copy of Goodmans LLP invoice

** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
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 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #9 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> | |
|------------------|--|-----|
| Mar 4 | Review of Goodmans' comments on the Information Officer's draft fifth report to the Court (the "Fifth Report"); internal discussions and discussions with Goodmans regarding same. | 1.2 |
| Mar 5 | Review of comments made by the Foreign Representative's counsel on the draft Fifth Report; internal discussions and discussions with Goodmans regarding same. | 0.6 |
| Mar 8 | Internal discussions regarding the Canadian Recognition hearing; review of the draft court motion materials for the March 20 th consignment agreement motion; internal discussions regarding same. | 1.2 |
| Mar 10 | Attendance on a conference call with Goodmans regarding the March 20 th consignment agreement motion, the draft motion materials and the approach for the Sixth Report. | 0.8 |
| Mar 11 | Drafting of the Information Officer's Sixth report to the Court (the "Sixth Report"); internal discussions and discussions with Goodmans regarding same. | 1.0 |
| Mar 13 | Review of Goodmans' comments on the draft Sixth Report; internal discussions and discussions with Goodmans regarding same. | 0.7 |
| Mar 14 | Review of the revised draft Sixth Report based on comments from the Foreign Representative's U.S. and Canadian counsel; internal discussions and discussions with Goodmans regarding same; review of the revised draft U.S. Order. | 0.6 |
| Mar 15 | Final review of the Sixth Report; internal discussions and discussions with Goodmans regarding same. | 0.4 |
| Mar 19 | Review of the Order entered by the U.S. Bankruptcy Court and Canadian affidavit for the March 20 th hearing; internal discussions and discussions with Goodmans regarding the upcoming Canadian Recognition hearing. | 1.0 |
| Mar 20 | Internal discussions regarding the Canadian Recognition hearing. | 0.6 |
| Apr 1 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.7 |

| | | |
|--------------------------|--|------------------|
| Apr 12 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| Apr 29 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.7 |
| TOTAL – J. Walker | | 10.0 hrs. |

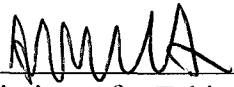
A. Yandreski

Hrs.

| | | |
|--------|---|-----|
| Mar 4 | Review of Goodmans' comments on the draft Fifth Report; internal discussions and discussions with Goodmans regarding same; revisions to the draft Fifth Report and provision of revised draft to Goodmans for circulation to the Foreign Representative's counsel. | 1.2 |
| Mar 5 | Review of comments made by the Foreign Representative's counsel on the draft Fifth Report; final revisions to the Fifth Report based on same; internal discussions and discussions with Goodmans regarding same; issuance of final report to Goodmans for service and filing; arranging for the posting of the Fifth Report on the creditor microsite. | 1.3 |
| Mar 8 | Preparation for and attendance at Court for the Canadian Recognition hearing; discussions with the Foreign Representative's counsel and Goodmans regarding the upcoming consignment agreement motion on March 20 th ; review of the draft court motion materials for the March 20 th motion; internal discussions regarding same. | 3.2 |
| Mar 10 | Attendance on a conference call with Goodmans regarding the March 20 th consignment agreement motion, the draft motion materials and approach for the Sixth Report. | 0.8 |
| Mar 11 | Drafting of the Sixth Report; internal discussions and discussions with Goodmans regarding same; review of correspondence from the Foreign Representative's counsel regarding the updated PPSA searches and the intended use of proceeds from the sale of the assets. | 3.2 |
| Mar 12 | Revisions to the draft Sixth Report based on internal comments; issuance of the draft Sixth Report to Goodmans for review and comments; review of court motion materials as served. | 0.5 |

| | | |
|-----------------------------|--|------------------|
| Mar 13 | Review of Goodmans' comments on the draft Sixth Report; internal discussions and discussions with Goodmans regarding same; revisions to the draft Sixth Report based on same and issuance to Goodmans for circulation to the Foreign Representative's counsel. | 0.8 |
| Mar 14 | Revisions to the draft Sixth Report based on comments from the Foreign Representative's U.S. and Canadian counsel; internal discussions and discussions with Goodmans regarding same; review of the revised draft U.S. Order. | 1.1 |
| Mar 15 | Final revisions to Sixth Report; internal discussions and discussions with Goodmans regarding same; issuance of final report to Goodmans for service and filing; arranging for the posting of the Sixth Report on the creditor microsite. | 1.2 |
| Mar 19 | Review of the Order entered by the U.S. Bankruptcy Court and the Canadian affidavit for the March 20 th hearing; internal discussions and discussions with Goodmans regarding the upcoming Canadian Recognition hearing. | 0.8 |
| Mar 20 | Preparation for and attendance at Court for the Canadian Recognition hearing on the consignment agreement; arranging for the posting of the Order and endorsement on the creditor microsite. | 1.5 |
| Apr 12 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| Apr 29 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| TOTAL – A. Yandreski | | 16.6 hrs. |

This is Exhibit "J" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

July 25, 2013

LightSquared Corp.
1601 Telesat Court
Ottawa, Ontario
K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period May 1 to June 29, 2013.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|---|--------------|-------------|--------------------|
| J. Walker, Managing Director | 6.0 | \$750 | \$4,500.00 |
| A. Yandreski, Senior Director | 9.1 | \$625 | 5,687.50 |
| | <u>15.1</u> | | \$10,187.50 |
| Add: Out of pocket expenses including Goodmans LLP* (\$3,501.87) | | | <u>3,544.04</u> |
| | | | \$13,731.54 |
| Add: HST @ 13%** | | | <u>1,782.54</u> |
| TOTAL INVOICE | | | <u>\$15,514.08</u> |

* Please see attached for a copy of Goodmans LLP invoice

** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

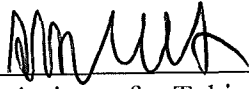
Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
ABA: 026009593
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: Lightsquared. -- Inv #10 (87556)
HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u><i>J. Walker</i></u> | <u>Hrs.</u> | |
|----------------------------|--|-----------------|
| May 6 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| May 13 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| May 21 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| May 28 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| June 4 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same; review of the status of the Chapter 11 Cases with Goodmans; review and revisions to the draft Information Officer's Seventh Report to the Court (the "Seventh Report"). | 1.5 |
| June 10 | Internal discussions and discussions with Goodmans regarding the Seventh Report. | 0.5 |
| June 11 | Final review of the Seventh Report; internal discussions and discussions with Goodmans regarding same. | 1.0 |
| June 17 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| June 24 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.5 |
| TOTAL -- J. Walker | | 6.0 hrs. |
| | | |
| <u><i>A. Yandreski</i></u> | <u>Hrs.</u> | |
| May 6 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| May 13 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| May 21 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |

| | | |
|-----------------------------|--|-----------------|
| May 28 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| June 3 | Review of the motion materials for the proposed engagement of Jefferies; review of correspondence from Goodmans regarding same; drafting of the Seventh Report. | 1.8 |
| June 4 | Discussion with Goodmans regarding a review of the status of the Chapter 11 Cases and the Seventh Report. | 0.5 |
| June 10 | Revisions to the Seventh Report; internal discussions and discussions with Goodmans regarding same. | 2.0 |
| June 11 | Review of the Foreign Representative's comments on the Seventh Report; further revisions to the Seventh Report; internal discussions and discussions with Goodmans regarding same. | 1.2 |
| June 12 | Finalization of the Seventh Report for service; coordination of the upload of the Seventh Report to the Information Officer's website. | 0.3 |
| June 17 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| June 28 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.8 |
| TOTAL – A. Yandreski | | 9.1 hrs. |

This is Exhibit "K" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

September 13, 2013

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period June 30 to August 31, 2013.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 21.0 | \$750 | \$15,750.00 |
| A. Yandreski, Senior Director | 14.3 | \$625 | 8,937.50 |
| | <u>35.3</u> | | <u>\$24,687.50</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$10,298.80) | | | 10,301.72 |
| | | | <u>\$34,989.22</u> |
| Add: HST @ 13%** | | | 4,548.22 |
| TOTAL INVOICE | | | <u>\$39,537.44</u> |

* Please see attached for a copy of Goodmans LLP invoice
 ** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared, - Inv #11 (87556)
 HST#: 83486 3367 RT0001

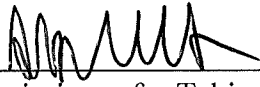
Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> | |
|--------------------------|---|------------------|
| July 4 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.5 |
| July 11 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.5 |
| July 19 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding the status of the proceedings. | 1.5 |
| July 30 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website and the Foreign Representative's motion for recognition of the U.S. order in the Canadian Court; internal discussions and discussions with Goodmans regarding same. | 2.5 |
| July 31 | Drafting and review of the Information Officer's Eighth Report to the Court (the "Eighth Report"); internal discussions regarding same. | 2.0 |
| Aug 6 | Further drafting and review of the Eighth Report; internal discussions regarding same. | 1.0 |
| Aug 7 | Review of Goodmans' revisions to the Eighth Report; internal discussions and discussions with Goodmans regarding same. | 1.0 |
| Aug 8 | Review of the comments from the Foreign Representative's counsel on the Eighth Report; internal discussions and discussions with Goodmans regarding same; further revisions to Eighth Report. | 2.0 |
| Aug 12 | Various internal discussions; attendance on a conference call with Goodmans concerning Eighth Report and the Foreign Representative's recognition hearing scheduled for August 13 th . | 1.0 |
| Aug 13 | Preparation for and attendance at Court for the Foreign Representative's recognition hearing; discussions with Goodmans regarding same. | 2.5 |
| Aug 22 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 2.0 |
| Aug 27 | Review of recent materials regarding the Chapter 11 Cases, including the motion materials filed in connection with the Disclosure Statements, stalking horse sale process and the proposed Chapter 11 Plans; discussion with Goodmans regarding next steps. | 2.5 |
| TOTAL – J. Walker | | 21.0 hrs. |

| <u>A. Yandreski</u> | | <u>Hrs.</u> |
|---------------------|---|-------------|
| July 4 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| July 11 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| July 19 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| July 23 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.8 |
| July 24 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| July 25 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| July 26 | Drafting of the Eighth Report; preparation of correspondence to the Foreign Representative's counsel regarding the timing of the release of the draft Court motion materials for the recognition hearing. | 2.4 |
| July 28 | Preparation of follow-up correspondence regarding the draft Canadian Court motion materials for the recognition hearing. | 0.5 |
| July 29 | Review of the U.S. motion materials, the responding materials and the Order issued by the U.S. Bankruptcy Court; review of the draft Canadian Court motion materials. | 1.0 |
| July 30 | Internal discussions regarding the draft Canadian Court motion materials and the Eighth Report; revisions to the Eighth Report based on same. | 3.1 |
| July 31 | Review of internal comments on the Eighth Report; internal discussions regarding same; revisions to the Eighth Report based on comments received. | 0.8 |
| Aug 6 | Review of Goodmans' comments on the Eighth Report; internal discussions regarding same; revisions to the Eighth Report based on same. | 1.2 |
| Aug 8 | Review of the comments from the Foreign Representative's counsel on the Eighth Report; final revisions to the Eighth Report; internal discussions regarding same. | 1.0 |
| Aug 9 | Issuance of the Eighth Report to Goodmans for service; coordinating the posting of the Foreign Representative's Court motion materials and the Eighth Report on the Information Officer's website; internal discussions regarding the Eighth Report and the upcoming Court hearing. | 0.5 |

| | | |
|-----------------------------|--|------------------|
| Aug 22 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| TOTAL – A. Yandreski | | 14.3 hrs. |

This is Exhibit "L" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

October 15, 2013

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period September 1 to October 12, 2013.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|-------------------------------|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 24.5 | \$750 | \$18,375.00 |
| A. Yandreski, Senior Director | 26.2 | \$625 | 16,375.00 |
| | <u>50.7</u> | | <u>\$34,750.00</u> |
| Add: Out of pocket expenses | | | 3.88 |
| | | | <u>\$34,753.88</u> |
| Add: HST @ 13%* | | | 4,517.50 |
| TOTAL INVOICE | | | <u>\$39,271.38</u> |

* Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

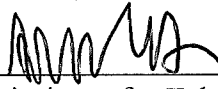
Bank: TD Canada Trust
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 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. – Inv #12 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> |
|---|------------------|
| Sept 3 Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 2.5 |
| Sept 10 Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 2.5 |
| Sept 16 Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 2.5 |
| Sept 23 Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.5 |
| Oct 1 Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, internal discussions and discussions with Goodmans regarding same. | 2.5 |
| Oct 2 Review of Order entered by the U.S. Bankruptcy Court regarding the Bid Procedures, scheduling dates for auction, assumption and assignment procedures and form of Notice; review of the motion materials and Order entered by the U.S. Bankruptcy Court regarding compensation for independent Directors authorizing expense priority. | 3.0 |
| Oct 3 Review of the Foreign Representative's motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on October 9 th ; internal discussions and discussions with Goodmans regarding same; review of and revisions to the draft Information Officer's ninth report to the Court (the "Ninth Report"). | 4.0 |
| Oct 4 Final review of and revisions to the Ninth Report; internal discussions and discussions and correspondence with Goodmans regarding same. | 2.0 |
| Oct 9 Review of the Foreign Representative's motion materials in support of the recognition of the Chapter 11 Disclosure and Solicitation Order; internal discussions and discussions and correspondence with Goodmans regarding same. | 2.0 |
| Oct 10 Review of the draft Information Officer's tenth report to the Court (the "Tenth Report"); internal discussions and discussions with Goodmans regarding same. | 1.5 |
| Oct 11 Final review of and revisions to the Tenth Report; internal discussions regarding same. | 0.5 |
| TOTAL – J. Walker | 24.5 hrs. |

| <u><i>A. Yandreski</i></u> | | <u>Hrs.</u> |
|------------------------------|---|------------------|
| Sep 10 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 2.0 |
| Sep 16 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.8 |
| Sep 23 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.5 |
| Oct 1 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 2.0 |
| Oct 2 | Review of the Foreign Representative's motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on October 9 th ; drafting of the Ninth Report. | 3.8 |
| Oct 3 | Revisions to the Ninth Report; internal discussions regarding same. | 1.0 |
| Oct 4 | Review of final revisions to the Ninth Report; internal discussions regarding same. | 1.0 |
| Oct 9 | Preparation for and attendance at Court for the Foreign Representative's recognition hearing; discussions with Goodmans regarding same; review of the Foreign Representative's motion materials in support of the recognition of the Chapter 11 Order by the Canadian Court on October 17 th ; drafting of the Tenth Report. | 5.1 |
| Oct 10 | Revisions to the Tenth Report; internal discussions and discussions with Goodmans regarding same. | 3.5 |
| Oct 11 | Further revisions to the draft Tenth Report; issuance of same to the Foreign Representative's counsel for review and comments; review of comments from same and final revisions to the Tenth Report; internal discussions and discussions with Goodmans regarding same; issuance of final Tenth Report to Goodmans for service. | 4.5 |
| TOTAL -- A. Yandreski | | 26.2 hrs. |

This is Exhibit "M" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

November 1, 2013

LightSquared Corp.
1601 Telesat Court
Ottawa, Ontario
K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period ended October 12, 2013.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|--------------------|
| Out of pocket expense – Goodmans LLP * | | | \$18,227.19 |
| Add: HST @ 13%** | | | 2,369.54 |
| TOTAL INVOICE | | | \$20,596.73 |

* Please see attached for a copy of Goodmans LLP invoice

** Excludes HST exempt out of pocket expenses

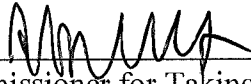
Mailing Instructions:

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

Wiring Instructions:

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ABA: 026009593
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Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: Lightsquared. – Inv #12A (87556)
HST#: 83486 3367 RT0001

This is Exhibit "N" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

December 9, 2013

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period October 13 to November 30, 2013.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 8.0 | \$750 | \$6,000.00 |
| A. Yandreski, Senior Director | 7.7 | \$625 | 4,812.50 |
| | <u>15.7</u> | | <u>\$10,812.50</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$1,397.00) | | | 1,712.00 |
| | | | <u>\$12,524.50</u> |
| Add: HST @ 13%** | | | 1,628.19 |
| TOTAL INVOICE | | | <u>\$14,152.69</u> |

* Please see attached for a copy of Goodmans LLP invoice

** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

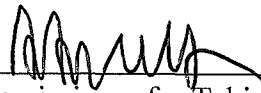
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 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared, - Inv #13 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | | <u>Hrs.</u> |
|--------------------------|--|-----------------|
| Oct 16 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.5 |
| Oct 25 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| Oct 29 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.0 |
| Nov 5 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the Status Report; internal discussions regarding same. | 2.0 |
| Nov 13 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; discussions with Goodmans regarding same, the upcoming hearings, and the Information Officers' attendance at the upcoming auction. | 1.0 |
| Nov 19 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.0 |
| Nov 26 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same; review of correspondence from Goodmans regarding the upcoming auction. | 1.0 |
| TOTAL – J. Walker | | 8.0 hrs. |
| <u>A. Yandreski</u> | | <u>Hrs.</u> |
| Oct 17 | Preparation for and attendance at Court for the Foreign Representative's recognition hearing; discussions with Goodmans regarding same. | 1.2 |
| Oct 25 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.5 |
| Oct 29 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.0 |
| Nov 5 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the Status Report; internal discussions regarding same. | 2.0 |
| Nov 19 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.8 |

| | | |
|-----------------------------|--|-----------------|
| Nov 26 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.2 |
| TOTAL – A. Yandreski | | 7.7 hrs. |

This is Exhibit "O" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

January 15, 2014

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period December 1, 2013 to January 4, 2014.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|---|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 26.0 | \$750 | \$19,500.00 |
| A. Yandreski, Senior Director | 39.1 | \$625 | 24,437.50 |
| | <u>65.1</u> | | <u>\$43,937.50</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$20,181.66) | | | 20,181.66 |
| | | | <u>\$64,119.16</u> |
| Add: HST @ 13%** | | | 8,335.49 |
| TOTAL INVOICE | | | <u>\$72,454.65</u> |

* Please see attached for a copy of Goodmans LLP invoice

** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

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 Toronto, ON
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 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #14 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

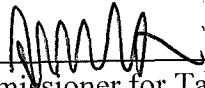
| <u>J. Walker</u> | <u>Hrs.</u> | |
|------------------|--|-----|
| Dec 4 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the U.S. Order modifying the scheduled hearing dates and deadlines; internal discussions and discussions with Goodmans regarding same; discussions with Goodmans regarding the next Information Officer's report to Court. | 1.6 |
| Dec 5 | Review of correspondence regarding the upcoming Chapter 11 Debtors' auction of LightSquared LP's assets (the "Auction") and proposed Court scheduling. | 0.4 |
| Dec 9 | Various discussions with Goodmans regarding the status of the Auction and the timing of the next Canadian recognition hearing. | 0.3 |
| Dec 10 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website, including the Special Committee's Report; various internal discussions and discussions with Goodmans regarding the status of the Auction and travel to New York for same. | 1.7 |
| Dec 11 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website and the draft motion materials for the upcoming Canadian recognition hearing; internal discussions regarding same; discussions with Goodmans regarding the delay and ultimate cancellation of the Auction. | 2.2 |
| Dec 12 | Discussions with Goodmans regarding a status update and the draft motion materials for the upcoming Canadian recognition hearing; internal discussions regarding the drafting of the Information Officer's Eleventh Report to the Court (the "Eleventh Report"). | 0.8 |
| Dec 16 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.0 |
| Dec 17 | Various discussions with Goodmans regarding a status update from Dentons, the Eleventh Report, timing and next steps. | 0.3 |
| Dec 18 | Review of the filed motion record for recognition by the Canadian Court of the U.S. Order modifying the scheduled hearing dates and deadlines and the extension of the Amended Cash Collateral Order; review of the draft Eleventh Report; internal discussions regarding same. | 1.7 |
| Dec 19 | Internal discussions and discussions with Goodmans regarding the draft Eleventh Report; review of revisions to the draft Eleventh Report based on Goodmans' comments. | 0.5 |

| | | |
|--------------------------|---|------------------|
| Dec 23 | Review of comments on the draft Eleventh Report from Dentons; internal discussions and discussions with Goodmans regarding same; review of the final Eleventh Report; review of the affidavit of Christopher Blake Moran. | 2.0 |
| Dec 24 | Internal discussions and discussions with Goodmans regarding the Eleventh Report and the final revisions to same. | 0.5 |
| Dec 27 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the Second Amended Joint Plan and Specific Disclosure Statement; internal discussions regarding same. | 3.0 |
| Dec 29 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the Ad Hoc Secured Group's objections to LightSquared's motion seeking approval of the modifications to the chapter 11 plan and related disclosure statement and the Statement of the Special Committee. | 2.5 |
| Dec 30 | Preparation for and attendance on a call with Dentons and Goodmans regarding the upcoming U.S. Bankruptcy Court hearing, the upcoming Canadian recognition hearing, timing matters and outstanding issues to be addressed; internal discussions regarding same; review of the Statement of the Special Committee; review of correspondence received from Dentons. | 1.5 |
| Dec 31 | Review of the draft motion material for recognition of the Revised Specific Disclosure Statement and Solicitation Order prepared by the Foreign Representative and provision of comments to Dentons regarding same; review of the draft U.S. Order regarding approval of same; internal discussions and discussions with Goodmans and Dentons regarding same. | 3.0 |
| Jan 1 | Review of and revisions to the Information Officer's draft Twelfth Report to the Court (the "Twelfth Report"); internal discussions regarding same; review of Goodmans' comments on the revised draft Twelfth Report; review of the final Twelfth Report. | 1.5 |
| Jan 3 | Preparation for and attendance at Court for the Foreign Representative's Recognition Hearing. | 1.5 |
| TOTAL – J. Walker | | 26.0 hrs. |

| <u>A. Yandreski</u> | | <u>Hrs.</u> |
|---------------------|--|-------------|
| Dec 4 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the U.S. Order modifying the scheduled hearing dates and deadlines; internal discussions and discussions with Goodmans regarding same; discussions with Goodmans regarding the next Information Officer's report to Court. | 1.5 |
| Dec 5 | Review of correspondence regarding the upcoming auction and proposed Court scheduling; discussion with Goodmans regarding same. | 0.4 |
| Dec 6 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.2 |
| Dec 9 | Review of recent materials regarding the Chapter 11 Cases filed on KCC website. | 1.5 |
| Dec 10 | Drafting of the Eleventh Report; internal discussions regarding a status update. | 2.1 |
| Dec 11 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website and the draft motion materials for the upcoming Canadian recognition hearing; internal discussions regarding same; discussions with Goodmans regarding the delay and ultimate cancellation of the Auction. | 2.5 |
| Dec 12 | Discussions with Goodmans regarding a status update and the draft motion materials for upcoming Canadian recognition motion; internal discussions regarding the drafting of the Eleventh Report. | 0.8 |
| Dec 16 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website | 0.8 |
| Dec 17 | Revisions to the draft Eleventh Report. | 1.0 |
| Dec 18 | Review of the filed motion record for recognition by the Canadian Court of the U.S. Order modifying the scheduled hearing dates and deadlines and the extension of the Amended Cash Collateral Order; further drafting of the Eleventh Report. | 2.1 |
| Dec 19 | Internal discussions and discussions with Goodmans regarding the draft Eleventh Report; revisions to the draft Eleventh Report based on Goodmans' comments. | 1.2 |
| Dec 23 | Review of comments on the draft Eleventh Report from Dentons; internal discussions and discussions with Goodmans regarding same; revisions to the Eleventh Report based on same; review of the affidavit of Christopher Blake Moran. | 6.0 |
| Dec 24 | Internal discussions and discussions with Goodmans regarding the Eleventh Report and final revisions to same; coordination of uploading of same to the Information Officer's website. | 2.1 |

| | | |
|-----------------------------|---|------------------|
| Dec 26 | Review of correspondence from Dentons. | 0.2 |
| Dec 27 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.5 |
| Dec 30 | Preparation for and attendance on a call with Dentons and Goodmans regarding the upcoming U.S. Bankruptcy Court hearing, the upcoming Canadian recognition hearing, timing matters and outstanding issues to be addressed; internal discussions regarding same; review of the Statement of the Special Committee; review of correspondence received from Dentons. | 1.5 |
| Dec 31 | Review of the draft motion material for recognition of the Revised Specific Disclosure Statement and Solicitation Order prepared by the Foreign Representative and provision of comments to Dentons regarding same; review of the draft U.S. Order regarding approval of same; drafting of the Twelfth Report; internal discussions and discussions with Goodmans and Dentons regarding same. | 8.0 |
| Jan 1 | Review of Goodmans' comments on the Twelfth Report and revisions to same based on the comments; issuance of the final Twelfth Report to Goodmans for filing and service. | 4.2 |
| Jan 2 | Follow-up on the filing and service of the Twelfth Report; coordination of uploading of same to the Information Officer's website. | 0.5 |
| TOTAL – A. Yandreski | | 39.1 hrs. |

This is Exhibit "P" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

February 13, 2014

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period January 5, 2014 to February 8, 2014.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate*</u> | <u>Total</u> |
|--|--------------|--------------|---------------------------|
| J. Walker, Managing Director | 15.5 | \$775 | \$12,012.50 |
| A. Yandreski, Senior Director | 32.9 | \$650 | 21,385.00 |
| | <u>48.4</u> | | <u>\$33,397.50</u> |
| Add: Out of pocket expenses including Goodmans LLP** (\$12,313.96) | | | 12,809.57 |
| | | | <u>\$46,207.07</u> |
| Add: HST @ 13%*** | | | 6,006.92 |
| TOTAL INVOICE | | | <u>\$52,213.99</u> |

- * Reflects rate increases effective January 2014
- ** Please see attached for a copy of Goodmans LLP invoice
- *** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #15 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> | |
|------------------|--|-----|
| Jan 7 | Discussions with Goodmans regarding a status update on the Chapter 11 Cases. | 0.2 |
| Jan 8 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the U.S. motion material regarding the proposed exit financing arrangements and engagement letter with JPMorgan; internal discussions and discussions with Goodmans regarding same. | 0.8 |
| Jan 16 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; review of correspondence from Goodmans regarding a status update on the Chapter 11 Cases. | 1.0 |
| Jan 20 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website; attendance on a conference call with Dentons and Goodmans regarding a status update on the Chapter 11 Cases. | 1.0 |
| Jan 22 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding same. | 1.2 |
| Jan 24 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding same and the scheduling of the next Canadian Recognition Hearing. | 1.3 |
| Jan 28 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website and the draft motion materials for the upcoming Canadian Recognition Hearing; internal discussions and discussions with Goodmans regarding same and the rescheduling of the next Canadian Recognition Hearing. | 2.0 |
| Jan 31 | Review of U.S. Revised LP DIP Order and Amended Cash Collateral Order motion materials; internal discussions and discussions with Goodmans regarding the adjournment of the U.S. hearing until February 5 th and the effect on the February 6 th Canadian Recognition Hearing. | 2.0 |
| Feb 3 | Discussions with Goodmans regarding a status update and the revised draft motion materials for the upcoming Canadian Recognition Hearing; review of the Information Officer's Thirteenth Report to the Court (the "Thirteenth Report"). | 1.5 |


| | | |
|--------------------------|---|------------------|
| Feb 4 | Attendance via conference call at the U.S. Bankruptcy Court Hearing for the LP DIP and Amended Cash Collateral motions; review of the supplemental recognition materials for the upcoming Canadian Court hearing; internal discussions and discussions with Goodmans regarding same; review of Goodmans comments on the draft Thirteenth Report and the final review of same. | 3.0 |
| Feb 5 | Preparation for and attendance at Court for the Foreign Representative's Recognition Hearing. | 1.5 |
| TOTAL – J. Walker | | 15.5 hrs. |

A. Yandreski

| | | <u>Hrs.</u> |
|--------|---|--------------------|
| Jan 7 | Discussions with Goodmans regarding a status update of the Chapter 11 Cases. | 0.2 |
| Jan 8 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the U.S. motion material regarding the proposed exit financing arrangements and engagement with JPMorgan; internal discussions and discussions with Goodmans regarding same. | 0.8 |
| Jan 13 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.8 |
| Jan 16 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website; review of correspondence from Goodmans regarding a status update on the Chapter 11 Cases. | 1.2 |
| Jan 20 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website; attendance on a conference call with Dentons and Goodmans regarding a status update on the Chapter 11 Cases. | 1.0 |
| Jan 22 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding same. | 0.8 |
| Jan 24 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding same and the scheduling of the next Canadian Recognition Hearing. | 1.3 |
| Jan 27 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website; drafting of the Thirteenth Report. | 2.1 |
| Jan 28 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website and the draft motion materials for the upcoming Canadian Recognition Hearing; internal discussions and discussions with Goodmans regarding same and the rescheduling of the next Canadian Recognition Hearing. | 1.2 |

| | | |
|-----------------------------|---|------------------|
| Jan 30 | Further drafting of the Thirteenth Report. | 3.5 |
| Jan 31 | Review of U.S. Revised LP DIP Order and Amended Cash Collateral Order motion materials; review of the draft Canadian motion materials for the upcoming Canadian Recognition Hearing; revisions to the Thirteenth Report; attendance via conference call at the U.S. Bankruptcy Court hearing for the Revised LP DIP Order and Amended Cash Collateral Order; internal discussions and discussions with Goodmans regarding the adjournment of the U.S. hearing until February 5 th and the effect on the February 6 th Canadian Court hearing. | 2.5 |
| Feb 3 | Revisions to the Thirteenth Report; review of the revised U.S. Court motion materials regarding the LP DIP Order; review of the Foreign Representative's final Canadian motion record; coordinating the upload of same to the LightSquared creditor website. | 8.5 |
| Feb 4 | Attendance via conference call at the U.S. Bankruptcy Court hearing; further revisions to the Thirteenth Report; internal discussions and discussions with Goodmans regarding same, and the timing of the filing and service of the Thirteenth Report; coordinating the upload of the Thirteenth Report to the LightSquared creditor website. | 7.2 |
| Feb 5 | Internal discussions regarding the outcome of the Canadian Recognition Hearing; coordinating the upload of the Recognition Order and Endorsement of Justice Morawetz; review of the recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| Feb 7 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.8 |
| TOTAL – A. Yandreski | | 32.9 hrs. |

This is Exhibit "Q" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

March 10, 2014

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period February 9, 2014 to February 28, 2014.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 12.0 | \$775 | \$9,300.00 |
| A. Yandreski, Senior Director | 31.8 | \$650 | 20,670.00 |
| | <u>43.8</u> | | <u>\$29,970.00</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$12,244.86) | | | 12,559.40 |
| | | | <u>\$42,529.40</u> |
| Add: HST @ 13%** | | | 5,528.82 |
| TOTAL INVOICE | | | <u>\$48,058.22</u> |

* Please see attached for a copy of Goodmans LLP invoice

** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

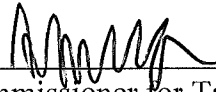
Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #16 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u><i>J. Walker</i></u> | <u>Hrs.</u> | |
|--------------------------|---|-----------------|
| Feb 10 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.5 |
| Feb 11 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Ergen Adversary Proceeding and upcoming scheduling. | 1.5 |
| Feb 12 | Attendance on a conference call with Dentons and Goodmans regarding a status update on the chapter 11 plan and proceedings; internal discussions regarding same. | 1.0 |
| Feb 18 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website and the draft motion materials for the upcoming Canadian Recognition Hearing; internal discussions and discussions with Goodmans regarding same. | 1.5 |
| Feb 19 | Attendance on a conference call with Goodmans regarding the upcoming Canadian Recognition Hearing and comments on the draft motion materials prepared by the Foreign Representative; internal discussions regarding same. | 1.0 |
| Feb 20 | Review of the draft Information Officer's Fourteenth Report to the Court (the "Fourteenth Report"); internal discussions regarding same. | 1.0 |
| Feb 24 | Review of the revised draft Fourteenth Report; internal discussions and discussions with Goodmans regarding same; review of the entered U.S. Order, Disclosure Statement and supplemental filings for the upcoming Canadian Recognition Hearing served by the Foreign Representative. | 2.0 |
| Feb 25 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the revised Disclosure Statement for the Third Amended Plan. | 1.0 |
| Feb 26 | Preparation for and attendance at Court for the Foreign Representative's Recognition Hearing; follow-up internal discussions and discussions with counsel regarding same. | 1.5 |
| TOTAL – J. Walker | | 12.0hrs. |

| <u>A. Yandreski</u> | | <u>Hrs.</u> |
|-----------------------------|--|------------------|
| Feb 10 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.2 |
| Feb 11 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Ergen Adversary Proceeding and upcoming scheduling. | 1.5 |
| Feb 12 | Attendance on a conference call with Dentons and Goodmans regarding a status update on the chapter 11 plan and proceedings; internal discussions regarding same. | 1.0 |
| Feb 14 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 2.5 |
| Feb 18 | Review of the recent materials regarding the Chapter 11 Cases filed on KCC's website and the draft motion materials for the upcoming Canadian Recognition Hearing; internal discussions and discussions with Goodmans regarding same; initial drafting of the Fourteenth Report. | 8.0 |
| Feb 19 | Attendance on a conference call with Goodmans regarding the upcoming Canadian Recognition Hearing and comments on the draft motion materials prepared by the Foreign Representative; internal discussions regarding same; internal discussions regarding the draft Fourteenth Report; coordinating the upload of the Canadian Motion Record to the Information Officer's website. | 6.5 |
| Feb 24 | Review of Goodmans' comments on the Fourteenth Report and revisions to same; internal discussions and discussions with Goodmans regarding same; review of the entered U.S. Order, Disclosure Statement and supplemental filings for the upcoming hearing served by the Foreign Representative; issuance of draft Fourteenth Report to Goodmans for circulation to the Foreign Representative; coordinating the upload of the Supplemental Affidavit of Christopher Blake Moran to the Information Officer's website. | 8.1 |
| Feb 25 | Final revisions to the Fourteenth Report; internal discussions and discussions with Goodmans regarding same; issuance of final report to Goodmans for filing and service; coordinating the upload of the Fourteenth Report to the Information Officer's website. | 2.0 |
| Feb 26 | Internal discussions regarding the Foreign Representative's Recognition Hearing; coordinating the upload of the Order and Endorsement of Justice Morawetz to the Information Officer's website. | 0.5 |
| Feb 27 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.5 |
| TOTAL – A. Yandreski | | 31.8 hrs. |

This is Exhibit "R" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

April 3, 2014

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period March 1, 2014 to March 31, 2014.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|---|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 35.5 | \$775 | \$27,512.50 |
| A. Yandreski, Senior Director | 29.8 | \$650 | 19,370.00 |
| | <u>65.3</u> | | <u>\$46,882.50</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$1,424.67) | | | 2,009.55 |
| | | | <u>\$48,892.05</u> |
| Add: HST @ 13%** | | | 6,355.97 |
| TOTAL INVOICE | | | <u>\$55,248.02</u> |

* Please see attached for a copy of Goodmans LLP invoice

** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. – Inv #17 (87556)
 HST#: 83486 3367 RT0001

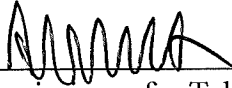
Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u><i>J. Walker</i></u> | <u>Hrs.</u> | |
|--------------------------|--|------------------|
| Mar 7 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 2.0 |
| Mar 13 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same; review of correspondence from Goodmans regarding a status update. | 2.0 |
| Mar 17 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation. | 6.5 |
| Mar 19 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation. | 3.0 |
| Mar 21 | Discussions with Dentons regarding the upcoming Plan Confirmation hearings; internal discussions regarding same. | 0.5 |
| Mar 24 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation. | 3.5 |
| Mar 26 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation hearings. | 5.0 |
| Mar 27 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation. | 6.0 |
| Mar 28 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation. | 3.0 |
| Mar 31 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation hearings; internal discussions regarding the timing of the hearings for the closing arguments. | 4.0 |
| TOTAL – J. Walker | | 35.5 hrs. |

| <u><i>A. Yandreski</i></u> | <u>Hrs.</u> | |
|----------------------------|--|-----|
| Mar 3 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| Mar 6 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.2 |
| Mar 10 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.5 |

| | | |
|-----------------------------|---|------------------|
| Mar 13 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same; discussions with Goodmans regarding a status update on the U.S. proceedings and the upcoming U.S. Bankruptcy Court hearings. | 0.8 |
| Mar 17 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation. | 7.2 |
| Mar 18 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; discussions with Dentons regarding the upcoming U.S. Bankruptcy Court schedule. | 0.5 |
| Mar 19 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation. | 3.1 |
| Mar 20 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation. | 1.0 |
| Mar 21 | Discussions with Dentons regarding the upcoming Plan Confirmation hearings; internal discussions regarding same. | 0.5 |
| Mar 24 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation. | 3.5 |
| Mar 26 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation. | 6.5 |
| Mar 31 | Attendance via conference call at the U.S. Bankruptcy Court Hearing regarding the Plan Confirmation; internal discussions regarding the timing of the hearings for the closing arguments. | 4.0 |
| TOTAL – A. Yandreski | | 29.8 hrs. |

This is Exhibit "S" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M6J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

May 23, 2014

LightSquared Corp.
1601 Telesat Court
Ottawa, Ontario
K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period April 1, 2014 to May 10, 2014.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 38.5 | \$775 | \$29,837.50 |
| A. Yandreski, Senior Director | 24.6 | \$650 | 15,990.00 |
| | <u>63.1</u> | | <u>\$45,827.50</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$30,665.66) | | | <u>33,656.81</u> |
| | | | \$79,484.31 |
| Add: HST @ 13%** | | | <u>10,332.96</u> |
| TOTAL INVOICE | | | <u>\$89,817.27</u> |

* Please see attached for a copy of Goodmans LLP invoice

** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
ABA: 026009593
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: Lightsquared. - Inv #18 (87556)
HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> | |
|------------------|--|-----|
| Apr 1 | Discussions with Goodmans regarding the U.S. Bankruptcy's new Court schedule for the Confirmation hearing and the proposed confidentiality agreement. | 0.5 |
| Apr 4 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the U.S. motion materials for the Replacement LP DIP Order and Amended Cash Collateral Order; internal discussions regarding same; attendance on a conference call with Goodmans and the Foreign Representative's counsel regarding a status update. | 2.0 |
| Apr 7 | Review of the Foreign Representative's motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on April 11 th ; internal discussions and discussions with Goodmans regarding same and the timing of the next Information Officer's Report to the Court. | 1.0 |
| Apr 8 | Review of and revisions to the draft Information Officer's fifteenth report to the Court (the " Fifteenth Report "); internal discussions and discussions and correspondence with Goodmans regarding same. | 1.5 |
| Apr 11 | Preparation for and attendance at Court regarding the Foreign Representative's recognition motion on the DIP Extension Order and Amended Cash Collateral Order; discussions with Goodmans regarding same; internal discussions regarding the outcome of the hearing. | 1.5 |
| Apr 14 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; discussions with Goodmans regarding the upcoming U.S. Bankruptcy Court Confirmation hearing. | 2.0 |
| Apr 15 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| Apr 25 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 2.0 |
| May 2 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website in preparation for the upcoming U.S. Bankruptcy Court Confirmation hearings. | 1.5 |
| May 4 | Travel to New York for the U.S. Bankruptcy Court Confirmation hearing. | 3.0 |
| May 5 | Preparation for and attendance in person at the U.S. Bankruptcy Court Confirmation hearing in New York. | 8.5 |

| | | |
|--------------------------|--|------------------|
| May 6 | Preparation for and attendance in person at the U.S. Bankruptcy Court Confirmation hearing in New York; discussions with LightSquared's U.S. counsel and the Foreign Representative's counsel regarding coordination for the Canadian proceedings. | 10.0 |
| May 8 | Attendance via conference call at the U.S. Bankruptcy Court's reading of the Bench Ruling on the Ergen Adversary Proceeding and Confirmation hearing; discussions with Goodmans regarding same. | 4.0 |
| TOTAL – J. Walker | | 38.5 hrs. |

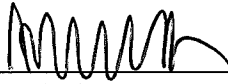
A. Yandreski

Hrs.

| | | |
|--------|--|-----|
| Apr 1 | Discussions with Goodmans regarding the U.S. Bankruptcy's new Court schedule for Confirmation hearing and the proposed confidentiality agreement. | 0.5 |
| Apr 3 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the U.S. motion materials for the Replacement LP DIP Order and Amended Cash Collateral Order; internal discussions regarding same. | 1.2 |
| Apr 4 | Attendance on a conference call with Goodmans and the Foreign Representative's counsel regarding a status update. | 0.5 |
| Apr 7 | Review of the Foreign Representative's motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on April 11 th ; internal discussions and discussions with Goodmans regarding same the timing of the next Information Officer's Report to the Court; drafting of the Fifteenth Report; internal discussions regarding same; coordination of the upload of the Foreign Representative's motion record onto the Information Officer's website. | 6.5 |
| Apr 8 | Further revisions to the draft Fifteenth Report; review of comments from Goodmans and final revisions to the Fifteenth Report; internal discussions and discussions with Goodmans regarding same; issuance of final Fifteenth Report to Goodmans for service; coordination of the upload of the Fifteenth Report onto the Information Officer's website. | 5.5 |
| Apr 9 | Coordination of the upload of the Fifteenth Report onto the Information Officer's website; review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| Apr 10 | Review of the Foreign Representative's supplemental affidavit; coordination of the upload of same onto the Information Officer's website. | 0.8 |
| Apr 11 | Coordination of the upload of the Recognition Order and Endorsement of Justice Morawetz onto the Information Officer's website. | 0.4 |

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| Apr 15 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, | 1.0 |
| Apr 30 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, | 1.2 |
| May 2 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, | 1.0 |
| May 5 | Internal discussions regarding an update on the U.S. Bankruptcy Court Confirmation hearing, | 0.5 |
| May 6 | Internal discussions regarding an update on the U.S. Bankruptcy Court Confirmation hearing, | 0.5 |
| May 8 | Attendance via conference call at the U.S. Bankruptcy Court's reading of the Bench Ruling on the Ergen Adversary Proceeding and Confirmation hearing; discussions with Goodmans regarding same. | 4.0 |
| TOTAL – A. Yandreski | | 24.6 hrs. |

This is Exhibit "T" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

August 12, 2014

LightSquared Corp.
1601 Telesat Court
Ottawa, Ontario
K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period May 11, 2014 to August 2, 2014.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|---|--------------|-------------|----------------------------|
| J. Walker, Managing Director | 37.0 | \$775 | \$28,675.00 |
| A. Yandreski, Senior Director | 57.5 | \$650 | 37,375.00 |
| | <u>94.5</u> | | <u>\$66,050.00</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$26,279.38) | | | 26,380.92 |
| | | | <u>\$92,430.92</u> |
| Add: HST @ 13%** | | | 12,016.02 |
| TOTAL INVOICE | | | <u>\$104,446.94</u> |

* Please see attached for a copy of Goodmans LLP invoice

** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
ABA: 026009593
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: Lightsquared. - Inv #19 (87556)
HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> | |
|------------------|--|-----|
| May 14 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding same and the initial fee affidavit. | 1.0 |
| May 22 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| May 23 | Attendance on a conference call with Goodmans and the Foreign Representative's counsel regarding a status update, including the status of the mediation, extension of the DIP and Cash Collateral Orders and Canadian recognition of same; internal discussions regarding same. | 1.0 |
| May 27 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding the potential timing of the extension of the DIP and Cash Collateral Orders. | 1.5 |
| Jun 5 | Internal discussions and discussions with Goodmans regarding the status of the Chapter 11 Cases. | 1.0 |
| Jun 10 | Review of email correspondence and internal discussions regarding dates for the upcoming Canadian Court Recognition Hearing. | 1.0 |
| Jun 16 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.5 |
| Jun 25 | Internal discussions and discussions with Goodmans regarding the potential timing of the extension of the DIP and Cash Collateral Orders. | 0.5 |
| Jun 27 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 2.0 |
| Jul 2 | Internal discussions and discussions with Goodmans regarding the U.S. Bankruptcy Court Status Conference on July 1 st ; review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 2.5 |
| Jul 3 | Review of the Foreign Representative's draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 8 th ; internal discussions and discussions with Goodmans regarding same; review of and revisions to the draft Information Officer's sixteenth report to the Court (the "Sixteenth Report"); internal discussions and discussions and correspondence with Goodmans regarding same. | 2.0 |

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| Jul 4 | Review of the Foreign Representative's revised motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 8 th ; internal discussions and discussions with Goodmans regarding same; final review of the Sixteenth Report; internal discussions and discussions with Goodmans regarding same. | 2.0 |
| Jul 7 | Preparation for the Canadian Court Recognition Hearing on July 8 th . | 1.0 |
| Jul 8 | Attendance at the Canadian Court regarding the Foreign Representative's Recognition Hearing on the DIP Extension Order and Amended Cash Collateral Order; discussions with Goodmans regarding same; internal discussions regarding the outcome of the hearing and the upcoming hearing on July 15 th . | 2.0 |
| Jul 11 | Review of the Foreign Representative's draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 15 th Canadian Court Recognition Hearing; internal discussions regarding same. | 1.0 |
| Jul 12 | Review of and revisions to the draft Information Officer's seventeenth report to the Court (the "Seventeenth Report"). | 1.5 |
| Jul 14 | Final review of the Seventeenth Report; internal discussions and discussions and correspondence with Goodmans regarding same. | 0.5 |
| Jul 17 | Internal discussions regarding the U.S. Bankruptcy Court status hearing and upcoming Canadian Recognition Hearing. | 0.5 |
| Jul 18 | Review of the Foreign Representative's initial draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 22 nd . | 1.0 |
| Jul 21 | Discussions with Goodmans and the Foreign Representative's counsel regarding a status update on the Chapter 11 Cases and the upcoming status update conference with the Canadian Court on July 22 nd . | 2.0 |
| Jul 22 | Attendance at Court regarding the Foreign Representative's status update conference (in chambers); discussions with Goodmans and the Foreign Representative's counsel regarding same; internal discussions regarding the outcome of the conference. | 1.5 |
| Jul 24 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.0 |
| Jul 26 | Review of the Foreign Representative's motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 30 th ; review of and revisions to the draft Information Officer's eighteenth report to the Court (the "Eighteenth Report"); internal discussions regarding same. | 2.0 |

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| Jul 27 | Review of the Foreign Representative's motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 30 th ; final review of the Eighteenth Report. | 0.5 |
| Jul 29 | Attendance on a conference call with Goodmans and the Foreign Representative's counsel regarding a status update on the Chapter 11 Cases. | 0.5 |
| Jul 30 | Preparation for and attendance at the Canadian Court regarding the Foreign Representative's motion for recognition of the DIP and Cash Collateral extension orders; internal discussions regarding the outcome of the hearing. | 2.0 |
| Jul 31 | Review of correspondence from the Foreign Representative's counsel regarding the next upcoming Canadian Court Recognition Hearing for further extensions of the DIP and Cash Collateral Orders. | 0.5 |
| Aug 1 | Review of the Foreign Representative's motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on August 6 th ; attendance on a conference call with Goodmans and the Foreign Representative's counsel regarding same. | 1.5 |
| Aug 2 | Review of and revisions to the draft Information Officer's nineteenth report to the Court (the "Nineteenth Report"); internal discussions and discussions and correspondence with Goodmans regarding same. | 2.0 |
| TOTAL – J. Walker | | 37.0 hrs. |

A. Yandreski

Hrs.

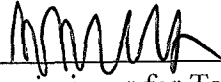
| | | |
|--------|---|-----|
| May 23 | Attendance on a conference call with Goodmans and the Foreign Representative's counsel regarding a status update, including the status of the mediation, extension of the DIP and Cash Collateral Orders and Canadian recognition of same; internal discussions regarding same. | 1.0 |
| May 27 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions and discussions with Goodmans regarding the potential timing of the extension of the DIP and Cash Collateral Orders. | 1.0 |
| May 30 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; review of correspondence regarding the timing of the next Canadian Court Recognition Hearing. | 0.5 |
| Jun 5 | Internal discussions regarding the status of the Chapter 11 Cases. | 1.0 |
| Jun 10 | Review of email correspondence and internal discussions regarding dates for the upcoming Canadian Court Recognition Hearing. | 1.0 |

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| Jun 20 | Discussions with Goodmans and the Foreign Representative's counsel regarding a status update on the Chapter 11 Cases and proposed communications with the Service List and the Canadian Court. | 0.5 |
| Jun 25 | Internal discussions and discussions with Goodmans regarding the potential timing of the extension of the DIP and Cash Collateral Orders. | 0.5 |
| Jul 2 | Internal discussions and discussions with Goodmans regarding the U.S. Bankruptcy Court Status Conference on July 1 st ; attendance via conference call at the U.S. Bankruptcy Court's Status Conference; review of recent materials regarding the Chapter 11 Cases filed on KCC's website; initial drafting of the Sixteenth Report. | 6.0 |
| Jul 3 | Review of the Foreign Representative's draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 8 th ; internal discussions and discussions with Goodmans regarding same; revisions to the draft Sixteenth Report; internal discussions and discussions and correspondence with Goodmans regarding same; coordination of the upload of the Foreign Representative's motion materials onto the Information Officer's website. | 6.0 |
| Jul 4 | Review of the Foreign Representative's revised motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 8 th ; review of Goodmans' comments on the draft Sixteenth Report and revisions to same; finalization of the Sixteenth Report for filing and service; coordination of the upload of the Sixteenth Report onto the Information Officer's website. | 4.0 |
| Jul 8 | Internal discussions regarding the outcome of the July 8 th hearing and the upcoming hearing on July 15 th ; review of recent materials regarding the Chapter 11 Cases filed on KCC's website; coordination of the upload of the Recognition Order and Endorsement of Regional Senior Justice Morawetz onto the Information Officer's website. | 0.5 |
| Jul 11 | Review of the Foreign Representative's draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 15 th ; internal discussions and discussions with Goodmans regarding same; drafting of the Seventeenth Report. | 6.1 |
| Jul 13 | Review of Goodmans' and internal comments on the draft Seventeenth Report and revisions to same; internal discussions and discussions and correspondence with Goodmans regarding same; coordination of the upload of the Foreign Representative's motion materials onto the Information Officer's website. | 1.0 |

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| Jul 14 | Attendance via conference call at the U.S. Bankruptcy Court's Status Conference; review of the Foreign Representative's comments on the draft Seventeenth Report; final revisions to the Seventeenth Report and internal discussions regarding same; issuance of Seventeenth Report to Goodmans for filing and service; coordination of the upload of the Seventeenth Report onto the Information Officer's website. | 4.0 |
| Jul 15 | Preparation for and attendance at Court regarding the DIP and Cash Collateral extension orders; follow-up discussions with Goodmans and the Foreign Representative's counsel regarding the next steps. | 1.0 |
| Jul 16 | Internal discussions regarding an update on the U.S. Bankruptcy Court Confirmation hearing; coordination of the upload of the Recognition Order and Endorsement of Regional Senior Justice Morawetz onto the Information Officer's website. | 0.5 |
| Jul 17 | Internal discussions regarding the U.S. Bankruptcy Court status hearing and upcoming Canadian Recognition Hearing. | 0.5 |
| Jul 18 | Review of the Foreign Representative's initial draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 22 nd . | 1.0 |
| Jul 21 | Discussions with Goodmans and the Foreign Representative's counsel regarding a status update on the Chapter 11 Cases and the upcoming status update conference with the Canadian Court on July 22 nd . | 2.0 |
| Jul 24 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same; initial drafting of the Eighteenth Report. | 1.5 |
| Jul 25 | Review of the Foreign Representative's motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 30 th ; revisions to the Eighteenth Report. | 2.5 |
| Jul 26 | Review of the Creary Affidavit in support of the recognition of the Chapter 11 Orders by the Canadian Court on July 30 th ; internal discussions regarding the Eighteenth Report; further revisions to the Eighteenth Report; coordination of the upload of the Foreign Representative's motion materials onto the Information Officer's website. | 2.0 |
| Jul 27 | Review of Goodmans' comments on the Eighteenth Report; revisions to same; internal discussions regarding same. | 2.1 |
| Jul 28 | Final revisions to the Eighteenth Report; issuance of same to Goodmans for filing and service; coordination of the upload of the Eighteenth Report onto the Information Officer's website. | 1.0 |
| Jul 29 | Attendance on a conference call with Goodmans and the Foreign Representative's counsel regarding a status update on the Chapter 11 Cases. | 0.5 |

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| Jul 30 | Internal discussions regarding the outcome of the Canadian Recognition Hearing; coordination of the upload of the Recognition Order and Endorsement of Regional Senior Justice Morawetz onto the Information Officer's website. | 0.5 |
| Aug 1 | Discussions with Goodmans and the Foreign Representative's counsel regarding a status update on the Chapter 11 Cases and the upcoming Canadian Court Recognition Hearing on August 6 th ; review of the Foreign Representative's motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on August 6 th ; drafting of the Nineteenth Report; internal discussions regarding same. | 7.2 |
| Aug 2 | Review of the Creary Affidavit in support of the recognition of the Chapter 11 Orders by the Canadian Court on August 6 th ; revisions to the Nineteenth Report; internal discussions regarding same; issuance of Nineteenth Report to Goodmans for review and comments. | 2.1 |
| TOTAL – A. Yandreski | | 57.5 hrs. |

This is Exhibit "U" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

September 16, 2014

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period August 3 to September 6, 2014.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 16.3 | \$775 | \$12,632.50 |
| A. Yandreski, Senior Director | 30.8 | \$650 | 20,020.00 |
| | <u>47.1</u> | | <u>\$32,652.50</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$19,125.20) | | | 19,372.70 |
| | | | <u>\$52,025.20</u> |
| Add: HST @ 13% | | | 6,763.28 |
| TOTAL INVOICE | | | <u>\$58,788.48</u> |

* Please see attached for a copy of Goodmans LLP invoice

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared – Inv #20 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> | |
|------------------|--|-----|
| Aug 5 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the Ad Hoc Secured Group and Chapter 11 Debtors' Joint Plan and related disclosure statement; final review of the Information Officer's nineteenth report to the Court (the "Nineteenth Report"). | 1.5 |
| Aug 6 | Preparation for and attendance at Court regarding the DIP and Cash Collateral extension orders; follow-up discussions with Goodmans and the Foreign Representative's counsel regarding the next steps and the upcoming U.S. Bankruptcy Court Status Conference; internal discussions regarding same. | 2.0 |
| Aug 11 | Attendance via conference call at the U.S. Bankruptcy Court's Status Conference; review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the Statement of the Special Committee and letters to Judge Chapman from Akin Gump and White & Case. | 2.8 |
| Aug 13 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the Harbinger Plan and related disclosure statement. | 1.0 |
| Aug 16 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.5 |
| Aug 18 | Review of correspondence and discussions with Goodmans regarding a status update and the date for the upcoming Canadian Court Recognition Hearing on the revised plan confirmation process schedule. | 0.5 |
| Aug 19 | Preparation of correspondence and discussions with the Foreign Representative's counsel and Goodmans regarding the next Information Officer's report and coordination of the timing of the Canadian Court Recognition Hearing with the U.S. Bankruptcy Court hearing. | 0.5 |
| Aug 20 | Review of the Foreign Representative's draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on August 26 th ; internal discussions and discussions with Goodmans regarding same. | 1.5 |
| Aug 21 | Review of and revisions to the draft Information Officer's twentieth report to the Court (the "Twentieth Report"); internal discussions and discussions and correspondence with Goodmans regarding same. | 1.5 |

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| Aug 26 | Preparation for and attendance at the Canadian Court regarding the Foreign Representative's Recognition Hearing on the Disclosure and Solicitation Order and the Plan Confirmation Schedule Order; internal discussions regarding the outcome of the hearing and the upcoming hearing on Sept 2 nd ; review of and provision of comments on the Foreign Representative's draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on September 2 nd . | 2.5 |
| Aug 27 | Review of and revisions to the draft Information Officer's twenty-first report to the Court (the "Twenty-First Report"); internal discussions and discussions and correspondence with Goodmans regarding same. | 0.5 |
| Sep 2 | Preparation for and attendance at the Canadian Court regarding the Foreign Representative's Recognition Hearing on the DIP Extension Order and the Amended Cash Collateral Order; internal discussions and discussions with Goodmans regarding same. | 1.5 |
| TOTAL – J. Walker | | 16.3 hrs. |

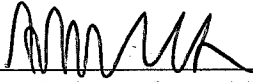
A. Yandreski

Hrs.

| | | |
|--------|--|-----|
| Aug 5 | Review of Goodmans' comments on the draft Nineteenth Report and revisions to same; discussions with Goodmans regarding same; finalization of the Nineteenth Report for filing and service; coordination of the upload of the Nineteenth Report onto the Information Officer's website. | 1.5 |
| Aug 6 | Internal discussions regarding the outcome of the Canadian Recognition Hearing; coordination of the upload of the Recognition Order and endorsement onto the Information Officer's website. | 0.8 |
| Aug 11 | Attendance via conference call at the U.S. Bankruptcy Court's Status Conference; review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 2.8 |
| Aug 12 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 2.5 |
| Aug 18 | Review of correspondence and discussions with Goodmans regarding a status update and the date for the upcoming Canadian Court Recognition Hearing on the revised plan confirmation process schedule. | 0.5 |
| Aug 19 | Discussions with the Foreign Representative's counsel and Goodmans regarding the next Information Officer's report and coordination of the timing of the Canadian Court Recognition Hearing with the U.S. Bankruptcy Court hearing. | 0.5 |

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| Aug 20 | Review of the Foreign Representative's draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on August 26 th ; internal discussions and discussions with Goodmans regarding same; drafting of the Twentieth Report; internal discussions and discussions with Goodmans regarding same. | 8.0 |
| Aug 21 | Review of Goodmans' comments on the Twentieth Report; final revisions to the Twentieth Report; issuance of same to Goodmans for filing and service; coordination of the upload of the Twentieth Report onto the Information Officer's website. | 2.5 |
| Aug 25 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; preparation of a summary of the key terms of the proposed chapter 11 plans. | 2.5 |
| Aug 26 | Internal discussions regarding the outcome of the Canadian Recognition Hearing and the upcoming hearing on September 2 nd ; review of the Foreign Representative's draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on September 2 nd ; internal discussions and discussions with Goodmans regarding same; drafting of the Twenty-First Report; internal discussions and discussions with Goodmans regarding same; coordination of the upload of the Recognition Order and endorsement onto the Information Officer's website. | 7.2 |
| Aug 27 | Review of Goodmans' comments on the Twenty-First Report; final revisions to the Twenty-First Report; internal discussions regarding same; issuance of the Twenty-First Report to Goodmans for filing and service; coordination of the upload of the Twenty-First Report onto the Information Officer's website. | 1.2 |
| Sep 2 | Internal discussions regarding the outcome of the Canadian Recognition Hearing; coordination of the upload of the Recognition Order and endorsement onto the Information Officer's website. | 0.8 |
| TOTAL – A. Yandreski | | 30.8 hrs. |

This is Exhibit "V" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

October 22, 2014

LightSquared Corp.
1601 Telesat Court
Ottawa, Ontario
K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period September 7 to October 18, 2014.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 12.8 | \$775 | \$9,920.00 |
| A. Yandreski, Senior Director | 3.8 | \$650 | 2,470.00 |
| | <u>16.6</u> | | <u>\$12,390.00</u> |
| Add: Out of pocket expense (telephone) | | | 119.96 |
| | | | <u>\$12,509.96</u> |
| Add: HST @ 13% | | | 1,626.29 |
| TOTAL INVOICE | | | <u>\$14,136.25</u> |

Mailing Instructions:

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

Wiring Instructions:

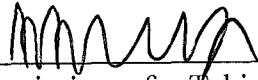
Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTTOR
ABA: 026009593
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: Lightsquared -- Inv #21 (87556)
HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | | <u>Hrs.</u> |
|--------------------------|---|------------------|
| Sep 12 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.8 |
| Sep 17 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| Sep 26 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.0 |
| Oct 1 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the Second Amended Harbinger Joint Plan and various related emails; discussions with Goodmans regarding planning for attendance at the U.S. Bankruptcy Court confirmation hearings. | 1.5 |
| Oct 6 | Attendance via conference call at the U.S. Bankruptcy Court's Status Conference; review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 2.0 |
| Oct 7 | Attendance on a conference call with Goodmans and Dentons regarding next steps in the Chapter 11 proceedings and planning for the upcoming U.S. Bankruptcy Court hearings in New York. | 0.5 |
| Oct 8 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the objections and motion materials in connection with guarantee claims. | 2.0 |
| Oct 14 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including motion materials, replies, memorandums, disclosures etc. filed with the U.S. Bankruptcy Court. | 1.5 |
| Oct 16 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; review of Chapter 11 case materials in preparation for the U.S. Bankruptcy Court hearings scheduled for October 20 th (subsequently adjourned). | 2.5 |
| TOTAL – J. Walker | | 12.8 hrs. |
| <u>A. Yandreski</u> | | <u>Hrs.</u> |
| Sep 12 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 0.8 |
| Sep 26 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.0 |

| | | |
|-----------------------------|--|-----------------|
| Oct 7 | Attendance on a conference call with Goodmans and Dentons regarding next steps in the Chapter 11 proceedings and planning for the upcoming U.S. Bankruptcy Court hearings in New York. | 0.5 |
| Oct 14 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.5 |
| TOTAL – A. Yandreski | | 3.8 hrs. |

This is Exhibit "W" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

December 4, 2014

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* for the period October 19 to November 30, 2014 and fees for our counsel for the period October 19 to November 30, 2014.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 24.6 | \$775 | \$19,065.00 |
| A. Yandreski, Senior Director | 14.0 | \$650 | 9,100.00 |
| | <u>38.6</u> | | <u>\$28,165.00</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$22,414.37) | | | <u>25,226.53</u> |
| | | | \$53,391.53 |
| Add: HST @ 13% | | | <u>6,940.90</u> |
| TOTAL INVOICE | | | <u>\$60,332.43</u> |

* Please see attached for a copy of Goodmans LLP invoice

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared – Inv #22 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u><i>J. Walker</i></u> | <u>Hrs.</u> | |
|-------------------------|--|-----|
| Oct 20 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| Oct 21 | Attendance on a conference call with Goodmans and Dentons regarding a status update on the Chapter 11 proceedings. | 0.5 |
| Oct 26 | Travel to New York to attend the U.S. Bankruptcy Court hearing on October 27th. | 3.0 |
| Oct 27 | Attendance at the U.S. Bankruptcy Court Hearing regarding the LightSquared Inc. guarantee claims; discussions with Goodmans and Dentons regarding same. | 5.0 |
| Oct 28 | Attendance at a meeting with Goodmans regarding the next steps in the Chapter 11 proceedings and the Canadian proceedings; travel to Toronto. | 3.0 |
| Oct 30 | Attendance via conference call on the U.S. Bankruptcy Court hearing regarding the guarantee claims bench decision; internal discussions regarding same. | 2.0 |
| Nov 3 | Attendance via conference call at the U.S. Bankruptcy Court hearing regarding a status update; internal discussions and discussions with Goodmans regarding same. | 2.0 |
| Nov 6 | Attendance on a conference call with Goodmans and Dentons regarding a status update on the Chapter 11 proceedings. | 0.5 |
| Nov 7 | Discussions with Goodmans and Dentons regarding the scheduling of the Canadian Recognition Hearing for the DIP Financing and Cash Collateral extension orders. | 0.5 |
| Nov 12 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website including the U.S. motion materials for the DIP Financing and Cash Collateral extensions; internal discussions regarding same. | 1.5 |
| Nov 13 | Review of the Foreign Representative's draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on November 20 th ; internal discussions and discussions with Goodmans regarding same. | 1.3 |

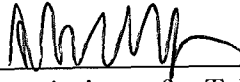
| | | |
|--------------------------|---|------------------|
| Nov 14 | Review of the Foreign Representative's revised draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on November 20 th ; internal discussions and discussions with Goodmans regarding same; review of and revisions to the draft Information Officer's twenty-second report to the Court (the "Twenty-Second Report"); internal discussions and discussions and correspondence with Goodmans regarding same. | 1.3 |
| Nov 16 | Review of Goodmans comments on the Twenty-Second Report; internal discussions regarding same. | 0.5 |
| Nov 20 | Preparation for and attendance at the Canadian Court regarding the Foreign Representative's Recognition Hearing on the DIP Extension Order and the Amended Cash Collateral Order; internal discussions and discussions with Goodmans regarding same. | 1.5 |
| Nov 28 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| TOTAL – J. Walker | | 24.6 hrs. |

A. Yandreski

| | | <u>Hrs.</u> |
|--------|---|-------------|
| Oct 17 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.8 |
| Oct 21 | Attendance on a conference call with Goodmans and Dentons regarding a status update on the Chapter 11 proceedings. | 0.5 |
| Oct 30 | Attendance via conference call on the U.S. Bankruptcy Court hearing regarding the guarantee claims bench decision; internal discussions regarding same. | 2.0 |
| Nov 3 | Attendance via conference call at the U.S. Bankruptcy Court hearing regarding a status update; internal discussions and discussions with Goodmans regarding same. | 2.0 |
| Nov 6 | Attendance on a conference call with Goodmans and Dentons regarding a status update on the Chapter 11 proceedings. | 0.5 |
| Nov 7 | Discussions with Goodmans and Dentons regarding the scheduling of the Canadian Recognition Hearing for the DIP Financing and Cash Collateral extension orders. | 0.5 |
| Nov 12 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website including the DIP Financing and Cash Collateral extensions; internal discussions regarding same. | 1.5 |

| | | |
|-----------------------------|---|------------------|
| Nov 13 | Review of the Foreign Representative's draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on November 20 th ; internal discussions and discussions with Goodmans regarding same; drafting the Twenty-Second Report. | 3.0 |
| Nov 14 | Review of the Foreign Representative's revised draft motion materials in support of the recognition of the Chapter 11 Orders by the Canadian Court on November 20 th ; internal discussions and discussions with Goodmans regarding same; revisions to the draft Twenty-Second Report; internal discussions and discussions and correspondence with Goodmans regarding same. | 1.2 |
| Nov 16 | Review of Goodmans comments on the Twenty-Second Report and revisions to same; internal discussions regarding same. | 1.0 |
| Nov 17 | Finalization of the Twenty-Second Report for filing and service; coordination of the upload of the Twenty-Second Report onto the Information Officer's website. | 0.5 |
| Nov 20 | Internal discussions regarding the outcome of the Canadian Court Recognition Hearing and status update. | 0.5 |
| TOTAL – A. Yandreski | | 14.0 hrs. |

This is Exhibit "X" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

February 6, 2015

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period December 1, 2014 to January 31, 2015.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 13.6 | \$775 | \$10,540.00 |
| A. Yandreski, Senior Director | 22.5 | \$650 | 14,625.00 |
| | <u>36.1</u> | | <u>\$25,165.00</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$17,199.81) | | | 17,451.43 |
| | | | 42,616.43 |
| Add: HST @ 13%** | | | 5,540.14 |
| TOTAL INVOICE | | | <u>\$48,156.57</u> |

* Please see attached for a copy of Goodmans LLP invoice
 ** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

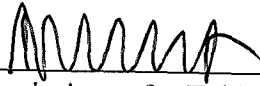
Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #23 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> |
|---|------------------|
| Dec 4 Attendance on a status update conference call with Goodmans and Dentons regarding the Chapter 11 proceedings. | 0.5 |
| Dec 19 Discussion with Goodmans regarding the U.S. Bankruptcy Court Status Conference. | 0.5 |
| Jan 9 Discussions with Goodmans regarding the Chapter 11 Proceedings and timing issues. | 0.3 |
| Jan 14 Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; discussions with Goodmans regarding the hearing request. | 2.0 |
| Jan 15 Attendance (via telephone) at the U.S. Bankruptcy Court Hearing; follow-up discussions with Goodmans regarding same. | 0.8 |
| Jan 20 Attendance (via telephone) at the U.S. Bankruptcy Court Hearing regarding the Specific Disclosure Statement; internal discussions and discussions with Goodmans regarding same. | 1.5 |
| Jan 22 Internal discussions regarding developments in the Chapter 11 Proceedings and potential impact on the timing of the Canadian Recognition Order. | 1.5 |
| Jan 28 Review of the draft motion materials for the February 2 nd Canadian Recognition Motion; internal discussions and discussions with Goodmans regarding same. | 2.0 |
| Jan 29 Review of Notices of Presentment for the DIP and Cash Collateral Orders filed with the U.S. Bankruptcy Court; review of the revised motion materials for the February 2 nd Canadian Recognition Motion; review of and comment on the Information Officer's Twenty-Third Report to the Court (the "Twenty-Third Report"); internal discussions and discussions with Goodmans regarding same. | 2.0 |
| Jan 30 Review of the filed motion record for the February 2 nd Canadian Recognition Motion; review of revised Twenty-Third Report; internal discussions and discussions with Goodmans regarding same. | 1.5 |
| Jan 31 Review of wording change requested by the Lenders to the draft Canadian Recognition Order; discussions with Goodmans regarding same. | 1.0 |
| TOTAL – J. Walker | 13.6 hrs. |

| <u>A. Yandreski</u> | | <u>Hrs.</u> |
|-----------------------------|---|------------------|
| Dec 4 | Attendance on a status update conference call with Goodmans and Dentons regarding the Chapter 11 proceedings. | 0.5 |
| Dec 19 | Discussions with Goodmans regarding the U.S. Bankruptcy Court Status Conference. | 0.5 |
| Jan 6 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.5 |
| Jan 9 | Discussions with Goodmans regarding the Chapter 11 Proceedings and timing issues. | 0.3 |
| Jan 15 | Attendance (via telephone) at the U.S. Bankruptcy Court Hearing; follow-up discussions with Goodmans regarding same. | 0.8 |
| Jan 20 | Attendance (via telephone) at the U.S. Bankruptcy Court Hearing regarding the Specific Disclosure Statement; internal discussions and discussions with Goodmans regarding same. | 1.5 |
| Jan 22 | Discussions with Goodmans regarding developments in the Chapter 11 Proceedings and potential impact on the timing of the Canadian Recognition Order; internal discussions regarding same. | 0.5 |
| Jan 23 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 0.5 |
| Jan 26 | Discussions with Goodmans regarding the drafting of the Twenty-Third Report. | 0.4 |
| Jan 27 | Discussions with Goodmans regarding the upcoming Canadian Recognition motion; review of the U.S. Bankruptcy Court motion materials; initial drafting of the Twenty-Third Report. | 2.5 |
| Jan 28 | Review of the motion materials for the February 2 nd Canadian Recognition Motion; revisions to the Twenty-Third Report; internal discussions and discussions with Goodmans regarding same. | 3.5 |
| Jan 29 | Review of Notices of Presentment for the DIP and Cash Collateral Orders filed with the U.S. Bankruptcy Court; review of the revised motion materials for the February 2 nd Canadian Recognition Motion; discussion with J. Salmas regarding same; revisions to the Twenty-Third Report; internal discussions and discussions with Goodmans regarding same. | 7.0 |
| Jan 30 | Final revisions to the Twenty-Third Report; internal discussions and discussions with Goodmans regarding same; coordination of the upload of the Canadian motion record and Twenty-Third Report on the Information Officer's website. | 4.0 |
| TOTAL – A. Yandreski | | 22.5 hrs. |

This is Exhibit "Y" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

March 24, 2015

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period February 1 to March 20, 2015.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|----------------------------|
| J. Walker, Managing Director | 61.3 | \$775 | \$47,507.50 |
| A. Yandreski, Senior Director | 43.4 | \$650 | 28,210.00 |
| | <u>104.7</u> | | <u>\$75,717.50</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$42,392.21) | | | 42,459.71 |
| | | | <u>\$118,177.21</u> |
| Add: HST @ 13% | | | 15,363.04 |
| TOTAL INVOICE | | | <u>\$133,540.25</u> |

* Please see attached for a copy of Goodmans LLP Invoice

Mailing Instructions:

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

Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Account #: TDOMCATTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #24 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> | |
|------------------|--|-----|
| Feb 2 | Preparation for and attendance at the Canadian Court regarding the Foreign Representative's Recognition Hearing on the extension of the DIP Financing, use of the Cash Collateral and amended Disclosure Statement; internal discussions and discussions with Goodmans regarding same. | 3.0 |
| Feb 10 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.5 |
| Feb 24 | Attendance on a conference call with Dentons and Goodmans regarding a status update on the Chapter 11 Cases; follow-up discussion with Goodmans regarding same. | 1.3 |
| Feb 27 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; discussions with Goodmans and Dentons regarding the Chapter 11 plan confirmation status and the upcoming U.S. Bankruptcy Court proposed Chapter 11 Plan confirmation hearings. | 3.5 |
| Mar 4 | Attendance via conference call on the U.S. Bankruptcy Court status update hearing; follow-up discussion with Dentons and Goodmans regarding same; review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the SPSO supporting declaration regarding its objection. | 3.0 |
| Mar 6 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including LightsSquared's confirmation brief. | 3.0 |
| Mar 8 | Travel to New York to attend the U.S. Bankruptcy Court hearing regarding the proposed Chapter 11 Plan confirmation. | 0.8 |
| Mar 9 | Attendance in person at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan; follow-up discussions with Goodmans and Dentons regarding same. | 8.2 |
| Mar 10 | Attendance in person at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan; follow-up discussions with Goodmans and Dentons regarding same. | 7.5 |
| Mar 11 | Attendance in person at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan; follow-up discussions with Goodmans and Dentons regarding same. | 5.0 |
| Mar 12 | Attendance in person at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan; follow-up discussions with Goodmans and Dentons regarding same; travel to Toronto. | 8.8 |

| | | |
|---------------------------|---|------------------|
| Mar 16 | Attendance via conference call at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan. | 3.7 |
| Mar 17 | Attendance via conference call at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan. | 7.0 |
| Mar 18 | Attendance via conference call at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan. | 5.0 |
| TOTAL -- J. Walker | | 61.3 hrs. |


A. Yandreski

Hrs.

| | | |
|--------|---|-----|
| Feb 24 | Attendance on a conference call with Dentons and Goodmans regarding a status update on the Chapter 11 Cases; follow-up discussion with Goodmans regarding same. | 1.3 |
| Feb 26 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| Mar 2 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 1.0 |
| Mar 4 | Attendance via conference call on the U.S. Bankruptcy Court status update hearing; follow-up discussion with Dentons and Goodmans regarding same; review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 3.5 |
| Mar 5 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website. | 2.0 |
| Mar 6 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same and the upcoming U.S. Bankruptcy Court proposed Chapter 11 Plan confirmation hearings. | 4.0 |
| Mar 9 | Attendance via conference call at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan. | 7.5 |
| Mar 10 | Attendance via conference call at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan. | 7.0 |
| Mar 11 | Attendance via conference call at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan. | 5.0 |
| Mar 12 | Attendance via conference call at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan. | 7.1 |

| | | |
|-----------------------------|---|------------------|
| Mar 16 | Attendance via conference call at the U.S. Bankruptcy Court confirmation hearing of the proposed Chapter 11 Plan. | 3.5 |
| Mar 19 | Internal discussions regarding status update on the confirmation hearings and Chapter 11 Cases. | 0.5 |
| TOTAL – A. Yandreski | | 43.4 hrs. |

This is Exhibit "Z" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

April 21, 2015

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period March 21 to April 11, 2015.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 24.0 | \$775 | \$18,600.00 |
| A. Yandreski, Senior Director | 51.2 | \$650 | 33,280.00 |
| | <u>75.2</u> | | <u>\$51,880.00</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$31,940.76) | | | <u>33,928.90</u> |
| | | | <u>\$85,808.90</u> |
| Add: HST @ 13% | | | <u>11,155.16</u> |
| TOTAL INVOICE | | | <u>\$96,964.06</u> |

* Please see attached for a copy of Goodmans LLP invoice

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

Wiring Instructions:
 Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #25 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | <u>Hrs.</u> | |
|------------------|---|-----|
| Mar 23 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; attendance on a conference call with Dentons and Goodmans regarding a status update on the Chapter 11 Cases and the time line and approach for the Canadian Recognition Hearing regarding the Chapter 11 Plan confirmation. | 1.0 |
| Mar 26 | Discussions with Dentons and Goodmans regarding the status of the U.S. Bankruptcy Court Chapter 11 Plan confirmation hearings and the scheduling of the Canadian Recognition Hearing; review of correspondence and internal discussions regarding same. | 1.0 |
| Mar 27 | Discussions with Goodmans regarding the outcome of the March 26 th U.S. Bankruptcy Court hearing for the closing arguments and bench decision on the Chapter 11 Plan confirmation and reporting requirements and timing for the upcoming Canadian Recognition Hearing. | 0.5 |
| Mar 30 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; discussions with Goodmans regarding an update on the timing of the Canadian Recognition Hearing and the Information Officer's report. | 1.5 |
| Mar 31 | Review of the Foreign Representative's draft motion materials in support of the April 9, 2015 Canadian Recognition hearing for the Chapter 11 Plan confirmation and related other Orders. | 2.5 |
| Apr 1 | Review of the Foreign Representative's revised draft motion materials in support of the April 9, 2015 Canadian Recognition hearing for the Chapter 11 Plan confirmation; internal discussions and discussions with Goodmans regarding same. | 4.0 |
| Apr 2 | Review of and revisions to the draft Twenty-Fourth Report of the Information Officer (the "Twenty-Fourth Report"); internal discussions and discussions with Goodmans regarding same. | 3.0 |
| Apr 6 | Review of the Foreign Representative's draft amended notice of motion and supplemental affidavit in support of the April 9, 2015 Canadian Recognition hearing for the Chapter 11 Plan confirmation and related other Orders; internal discussions and discussions with Goodmans regarding DIP amendments and the Information Officer's Supplemental Report to the Twenty-Fourth Report (the "Supplemental Report"). | 2.0 |
| Apr 7 | Attendance via telephone at the U.S. Bankruptcy Court status update hearing; follow-up discussions with Goodmans and Dentons regarding the results of the hearing and the Supplemental Report. | 3.0 |

| | | |
|--------------------------|---|------------------|
| Apr 8 | Review of the Foreign Representative's Supplemental Affidavit and Factum; internal discussions and discussions with Goodmans regarding same. | 3.0 |
| Apr 9 | Preparation for and attendance at the Canadian Court regarding the Foreign Representative's Recognition Hearing on the Chapter 11 Plan confirmation and related other Orders. | 2.5 |
| TOTAL – J. Walker | | 24.0 hrs. |

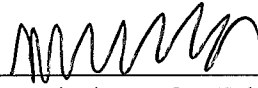
A. Yandreski

Hrs.

| | | |
|--------|---|-----|
| Mar 23 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; attendance on a conference call with Dentons and Goodmans regarding a status update on the Chapter 11 Cases and the time line and approach for the Canadian Recognition Hearing regarding the Chapter 11 Plan confirmation. | 1.0 |
| Mar 26 | Attendance via telephone at the U.S. Bankruptcy Court hearing for the closing arguments and bench decision on the Chapter 11 Plan confirmation. | 5.5 |
| Mar 27 | Discussions with Goodmans regarding the outcome of the March 26 th U.S. Bankruptcy Court hearing for the closing arguments and bench decision on the Chapter 11 Plan confirmation and reporting requirements and timing for the upcoming Canadian Recognition Hearing. | 0.5 |
| Mar 30 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; discussions with Goodmans regarding an update on the timing of the Canadian Recognition Hearing and the Information Officer's report. | 1.5 |
| Mar 31 | Review of the Foreign Representative's draft motion materials in support of the April 9, 2015 Canadian Recognition hearing for the Chapter 11 Plan confirmation and related other Orders; drafting the Twenty-Fourth Report; discussion with Goodmans regarding same. | 7.5 |
| Apr 1 | Review of the Foreign Representative's revised draft motion materials in support of the April 9, 2015 Canadian Recognition hearing for the Chapter 11 Plan confirmation; internal discussions and discussions with Goodmans regarding same; revisions to the Twenty-Fourth Report. | 8.0 |
| Apr 2 | Further revisions to the draft Twenty-Fourth Report; internal discussions and discussions with Goodmans regarding same; discussions with Dentons regarding the Foreign Representative's motion materials; coordination of the upload of same to the Information Officer's website. | 8.0 |

| | | |
|-----------------------------|---|------------------|
| Apr 6 | Final revisions to the draft Twenty-Fourth Report; discussions with Goodmans regarding same; coordination of the upload of the Twenty-Fourth Report to the Information Officer's website; review of the Foreign Representative's draft amended notice of motion and supplemental affidavit in support of the April 9, 2015 Canadian Recognition hearing for the Chapter 11 Plan confirmation and related other Orders; internal discussions and discussions with Goodmans regarding DIP amendments and the Information Officer's Supplemental Report to the Twenty-Fourth Report (the "Supplemental Report"). | 8.0 |
| Apr 7 | Attendance via telephone at the U.S. Bankruptcy Court status update hearing; follow-up discussions with Goodmans and Dentons regarding the results of the hearing and the Supplemental Report; revisions to the Supplemental Report. | 4.0 |
| Apr 8 | Review of the Foreign Representative's Supplemental Affidavit and Factum; internal discussions and discussions with Goodmans regarding same; further revisions to the Supplemental Report; coordination of the upload of the Supplemental Report to the Information Officer's website. | 4.2 |
| Apr 9 | Preparation for and attendance at the Canadian Court regarding the Foreign Representative's Recognition Hearing on the Chapter 11 Plan confirmation and related other Orders. | 3.0 |
| TOTAL – A. Yandreski | | 51.2 hrs. |

This is Exhibit "AA" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario.
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

June 23, 2015

LightSquared Corp.
1601 Telesat Court
Ottawa, Ontario
K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period April 12 to June 13, 2015.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 12.5 | \$775 | \$9,687.50 |
| A. Yandreski, Senior Director | 17.5 | \$650 | 11,375.00 |
| | <u>30.0</u> | | <u>\$21,062.50</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$10,100.42), airfare, hotel, meals, telephone, customs fee and website maintenance charges | | | <u>13,948.41</u> |
| | | | <u>\$35,010.91</u> |
| Add: HST @ 13%** | | | <u>4,189.13</u> |
| TOTAL INVOICE | | | <u>\$39,200.04</u> |

* Please see attached for a copy of Goodmans LLP invoice

** Excludes HST exempt out of pocket expenses

Mailing Instructions:

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

Wiring Instructions:

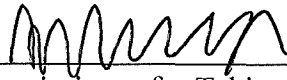
Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TD0MCA11TOR
ABA: 026009593
Bank Address: 55 King Street West
Toronto, ON
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: Lightsquared, - Inv #26 (87556)
HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u><i>J. Walker</i></u> | <u>Hrs.</u> | |
|--------------------------|--|------------------|
| May 15 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.0 |
| May 20 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.0 |
| May 26 | Review of email correspondence and discussions with Goodmans regarding the upcoming U.S. Bankruptcy Court hearing on the Exit Financing motion and the Canadian Recognition hearing regarding same. | 1.5 |
| Jun 2 | Attendance via telephone at the U.S. Bankruptcy Court hearing on LightSquared's exit financing; internal discussions and discussions with Goodmans regarding the result of the U.S. hearing and planning for the Canadian Recognition hearing. | 0.5 |
| Jun 3 | Review of the Foreign Representative's draft motion materials in support of the June 11, 2015 Canadian Recognition hearing for the Exit Financing Order and other matters. | 1.0 |
| Jun 4 | Internal discussions and discussions with Goodmans regarding the Foreign Representative's initial draft motion materials and further revised draft motion materials; review of the Twenty-Fifth Report of the Information Officer (the "Twenty-Fifth Report"). | 1.0 |
| Jun 5 | Review of the unredacted engagement letter and term sheet LightSquared's exit financing; review of the transcript from the U.S. Bankruptcy Court Hearing on June 2 nd ; internal discussions and discussions with Goodmans regarding same; review of and revisions to the draft Twenty-Fifth Report; internal discussions and discussions with Goodmans regarding same. | 2.5 |
| Jun 8 | Review of the Foreign Representative's comments on the Twenty-Fifth Report; internal discussions and discussions with Goodmans regarding same; review of final Twenty-Fifth Report. | 1.0 |
| Jun 11 | Preparation for and attendance at the Canadian Court regarding the Foreign Representative's Recognition Hearing on the Exit Financing Order and other matters. | 3.0 |
| TOTAL – J. Walker | | 12.5 hrs. |

| <u>A. Yandreski</u> | | <u>Hrs.</u> |
|-----------------------------|--|------------------|
| May 15 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; internal discussions regarding same. | 1.0 |
| May 26 | Review of email correspondence and discussions with Goodmans regarding the upcoming U.S. Bankruptcy Court hearing on the Exit Financing motion and the Canadian Recognition hearing regarding same. | 1.5 |
| Jun 2 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; attendance via telephone at the U.S. Bankruptcy Court hearing on LightSquared's exit financing; internal discussions and discussions with Goodmans regarding the result of the U.S. hearing and planning for the Canadian Recognition hearing. | 1.0 |
| Jun 3 | Review of the Foreign Representative's draft motion materials in support of the June 11, 2015 Canadian Recognition hearing for the Exit Financing Order and other matters. | 2.0 |
| Jun 4 | Drafting of the Twenty-Fifth Report; internal discussions and discussions with Goodmans regarding the Foreign Representative's initial draft motion materials and further revised draft motion materials. | 5.0 |
| Jun 5 | Further revisions to the draft Twenty-Fifth Report; review of the unredacted engagement letter and term sheet for LightSquared's exit financing; review of the transcript from the U.S. Bankruptcy Court Hearing on June 2 nd ; internal discussions and discussions with Goodmans regarding same; revisions to the draft Twenty-Fifth Report; internal discussions and discussions with Goodmans regarding same; coordination of the upload of the Foreign Representative's motion materials to the Information Officer's website. | 5.0 |
| Jun 8 | Review of the Foreign Representative's comments on the Twenty-Fifth Report; internal discussions and discussions with Goodmans regarding same; final revisions to the Twenty-Fifth Report; coordination of the upload of the Twenty-Fifth Report to the Information Officer's website. | 2.0 |
| TOTAL – A. Yandreski | | 17.5 hrs. |

This is Exhibit "BB" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

October 1, 2015

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period June 14 to September 26, 2015.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|---|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 9.5 | \$775 | \$7,362.50 |
| A. Yandreski, Senior Director | 12.0 | \$650 | 7,800.00 |
| | <u>21.5</u> | | <u>\$15,162.50</u> |
| Add: Out of pocket expenses including Goodmans LLP* (\$8,704.48), telephone and website maintenance charges | | | 8,855.25 |
| | | | <u>\$24,017.75</u> |
| Add: HST @ 13% | | | 3,122.31 |
| TOTAL INVOICE | | | <u>\$27,140.06</u> |

* Please see attached for a copy of Goodmans LLP invoices

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

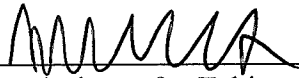
Wiring Instructions:
 Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TD0MCA****
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #27 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u><i>J. Walker</i></u> | <u>Hrs.</u> | |
|----------------------------|---|-----------------|
| June 17 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website, including the Amended Exit Financing Order; internal discussions and discussions with Goodmans regarding same. | 1.0 |
| Jun 19 | Review of the Foreign Representative's draft motion materials in support of the June 25, 2015 Canadian Recognition hearing for the Amended Exit Financing Order; internal discussions and discussions with Goodmans regarding same. | 1.0 |
| Jun 21 | Review of and revisions to the Information Officer's draft Supplemental Report to the Twenty-Fifth Report ("Supplemental Report"); internal discussions and discussions with Goodmans regarding same. | 1.0 |
| Jun 22 | Review of email correspondence and discussions with Goodmans regarding the Information Officer's Supplemental Report; internal discussions regarding same. | 0.5 |
| Jun 25 | Preparation for and attendance at the Canadian Court regarding the Foreign Representative's Recognition hearing on the Amended Exit Financing Order and other matters. | 1.5 |
| Sep 15 | Review of correspondence from Goodmans regarding the Information Officer's Twenty-Sixth Report to the Court ("Twenty-Sixth Report"). | 0.5 |
| Sep 16 | Discussion with Goodmans regarding the Twenty-Sixth Report. | 0.5 |
| Sep 17 | Internal discussions and discussions with Goodmans regarding the Twenty-Sixth Report; review of recent materials regarding the Chapter 11 Cases filed on KCC's website; review of and revisions to the Twenty-Sixth Report. | 2.5 |
| Sep 25 | Review of email correspondence from the Foreign Representative's counsel regarding the status of the Chapter 11 Cases and the timing of a ruling from the Federal Communications Commission ("FCC"); internal discussions and discussions with Goodmans regarding same. | 1.0 |
| TOTAL – J. Walker | | 9.5 hrs. |
| <u><i>A. Yandreski</i></u> | | <u>Hrs.</u> |
| Jun 17 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; including the Amended Exit Financing Order; internal discussions and discussions with Goodmans regarding same. | 0.5 |

| | | |
|-----------------------------|--|------------------|
| Jun 19 | Review of the Foreign Representative's draft motion materials in support of the June 25, 2015 Canadian Recognition hearing for the Amended Exit Financing Order; internal discussions and discussions with Goodmans regarding same. | 3.0 |
| Jun 21 | Drafting of the Information Officer's Supplemental Report; internal discussions and discussions with Goodmans regarding same. | 1.0 |
| Jun 22 | Review of the Foreign Representative's comments on the Supplemental Report; internal discussions and discussions with Goodmans regarding same; final revisions to the Supplemental Report; coordination of the upload of the Supplemental Report to the Information Officer's website. | 2.5 |
| Sep 15 | Review of correspondence from Goodmans regarding the Information Officer's Twenty-Sixth Report to the Court ("Twenty-Sixth Report"). | 0.5 |
| Sep 16 | Review of recent materials regarding the Chapter 11 Cases filed on KCC's website; drafting of the Twenty-Sixth Report; internal discussions and discussions with Goodmans regarding same. | 2.0 |
| Sep 17 | Review of Goodmans' comments on the Twenty-Sixth Report. | 1.0 |
| Sep 18 | Internal discussions and discussions with Goodmans regarding the Twenty-Sixth Report. | 0.5 |
| Sep 22 | Review of the Foreign Representative's comments on the Twenty-Sixth Report; internal discussions and discussions with Goodmans regarding same; final revisions to the Twenty-Sixth Report; coordination of the upload of the Twenty-Sixth Report to the Information Officer's website. | 1.0 |
| TOTAL – A. Yandreski | | 12.0 hrs. |

This is Exhibit "CC" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**



Alvarez & Marsal Canada Inc.
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M6J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

April 8, 2016

LightSquared Corp.
1601 Telesat Court
Ottawa, Ontario
K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

Dear Sirs:

RE: LightSquared Corp.

Please find enclosed our invoice for the period September 27, 2015 to April 2, 2016 in our capacity as Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act*.

For your convenience, our bank wire transfer instructions are noted on the bottom of the invoice.

Please contact us should you have any questions.

Yours very truly,

Alvarez & Marsal Canada Inc.

A handwritten signature in black ink, appearing to read 'J Walker'.

Per: John Walker
Managing Director

JW:asl
Enclosure

cc: Mr. Brian Empey, Goodmans LLP



Alvarez & Marsal Canada Inc.
 Royal Bank Plaza, South Tower
 200 Bay Street, Suite 2900, P.O. Box 22
 Toronto, ON M5J 2J1
 Phone: +1 416 847 5200
 Fax: +1 416 847 5201

April 8, 2016

LightSquared Corp.
 1601 Telesat Court
 Ottawa, Ontario
 K1B 1B9

Attention: Mr. Marc Montagner, Chief Financial Officer

**LIGHTSQUARED CORP.
 INVOICE #28 - 87556**

For professional services rendered in our capacity as the Court-Appointed Information Officer under the *Companies' Creditors Arrangement Act* and fees for our counsel for the period September 27, 2015 to April 2, 2016.

BILLING SUMMARY

| | <u>Hours</u> | <u>Rate</u> | <u>Total</u> |
|--|--------------|-------------|---------------------------|
| J. Walker, Managing Director | 3.5 | \$775 | \$2,712.50 |
| M. MacKenzie, Senior Director | 0.8 | \$625 | 500.00 |
| | <u>4.3</u> | | <u>\$3,212.50</u> |
| Add: Out of pocket expenses - Goodmans LLP* | | | 6,486.76 |
| | | | <u>\$9,699.26</u> |
| Add: HST @ 13% | | | 1,260.90 |
| TOTAL INVOICE | | | <u>\$10,960.16</u> |

* Please see attached for a copy of Goodmans LLP invoices

Mailing Instructions:

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

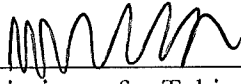
Wiring Instructions:

Bank: TD Canada Trust
 Account Name: Alvarez & Marsal Canada ULC
 Swiftcode: TDOMCATTOR
 ABA: 026009593
 Bank Address: 55 King Street West
 Toronto, ON
 Bank Transit #: 10202
 Institution #: 0004
 Account #: 5410790
 Reference #: Lightsquared. - Inv #28 (87556)
 HST#: 83486 3367 RT0001

Lightsquared Corp. - 87556
DETAILED SUMMARY

| <u>J. Walker</u> | | <u>Hrs.</u> |
|--------------------------------|---|--------------------|
| Oct 2 | Review of KCC website; discuss with B. Empey of Goodmans and J. Salmus. | 1.0 |
| Nov 25 | Review A&M invoice and related administration and emails; various administrative matters; review of KCC website; follow up discussions with Goodmans. | 1.0 |
| Nov 30 | Various administrative matters; review of KCC website; review A. Yandreski files. | 1.5 |
| TOTAL – J. Walker | | 3.5 hrs. |
| <u>M. MacKenzie</u> | | <u>Hrs.</u> |
| Mar 11 | Review Twenty-Fifth and Twenty-Sixth Reports to Court and review certain U.S. materials. | 0.8 |
| TOTAL – M. MacKenzie | | 0.8 hrs. |

This is Exhibit "DD" referred to in the
affidavit of John J. Walker
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

**ROBERT MICHAEL RICHARDS, a
Commissioner, etc., Province of Ontario,
while a Student-at-Law.
Expires May 1, 2017.**

ALVAREZ & MARSAL CANADA INC.
COURT-APPOINTED INFORMATION OFFICER OF
LIGHTSQUARED CORP.

FOR THE PERIOD MARCH 13, 2012 TO APRIL 2, 2016

| Invoice No. | Date of Invoice | Invoice Period | Total | | Disbursements | | | Invoice Total |
|--------------|--------------------|-------------------------------------|----------------|---------------------|---------------------|--------------------|---------------------|-----------------------|
| | | | Hours | Fees | Goodmans Invoices | Other Expenses | HST | |
| 1 | May 8, 2012 | March 13 to May 5, 2012 | 58.3 | \$39,662.50 | \$22,910.50 | - | \$8,134.50 | \$70,707.50 |
| 2 | June 21, 2012 | May 14 to June 2, 2012 | 50.5 | 33,625.00 | 28,548.97 | 16,605.14 | 10,241.28 | 89,020.39 |
| 3 | June 6, 2012 | June 3 to 30, 2012 | 102.8 | 67,812.50 | 21,286.43 | - | 11,582.86 | 100,681.79 |
| 4 | August 20, 2012 | July 1 to August 4, 2012 | 12.3 | 8,125.00 | 980.94 | - | 1,183.77 | 10,289.71 |
| 5 | September 7, 2012 | August 5 to September 1, 2012 | 36.9 | 24,625.00 | 9,621.26 | - | 4,452.02 | 38,698.28 |
| 6 | November 12, 2012 | September 2 to November 3, 2012 | 31.7 | 21,562.50 | 1,680.00 | 557.31 | 3,093.98 | 26,893.79 |
| 7 | January 14, 2013 | November 4 to December 31, 2012 | 19.8 | 13,250.00 | 5,931.64 | 22.50 | 2,496.54 | 21,700.68 |
| 8 | March 25, 2013 | January 1 to March 2, 2013 | 30.1 | 20,437.50 | 4,573.77 | 22.50 | 3,254.39 | 28,288.16 |
| 9 | May 6, 2013 | March 3 to April 30, 2013 | 26.6 | 17,875.00 | 16,296.35 | 207.76 | 4,468.60 | 38,847.71 |
| 10 | July 25, 2013 | May 1 to June 29, 2013 | 15.1 | 10,187.50 | 3,501.87 | 42.17 | 1,782.54 | 15,514.08 |
| 11 | September 13, 2013 | June 30 to August 31, 2013 | 35.3 | 24,687.50 | 10,298.80 | 2.92 | 4,548.22 | 39,537.44 |
| 12 | October 15, 2013 | September 1 to October 12, 2013 | 50.7 | 34,750.00 | - | 3.88 | 4,517.50 | 39,271.38 |
| 12A | November 1, 2013 | September 1 to October 12, 2013 | - | - | 18,227.19 | - | 2,369.54 | 20,596.73 |
| 13 | December 9, 2013 | October 13 to November 30, 2013 | 15.7 | 10,812.50 | 1,397.00 | 315.00 | 1,628.19 | 14,152.69 |
| 14 | January 15, 2014 | December 1 2013 to January 4, 2014 | 65.1 | 43,937.50 | 20,181.66 | - | 8,335.49 | 72,454.65 |
| 15 | February 13, 2014 | January 5 to February 8, 2014 | 48.4 | 33,397.50 | 12,313.96 | 495.61 | 6,006.92 | 52,213.99 |
| 16 | March 10, 2014 | February 9 to 28, 2014 | 43.8 | 29,970.00 | 12,244.86 | 314.54 | 5,528.82 | 48,058.22 |
| 17 | April 3, 2014 | March 1 to 31, 2014 | 65.3 | 46,882.50 | 1,424.67 | 584.88 | 6,355.97 | 55,248.02 |
| 18 | May 23, 2014 | April 1 to May 10, 2014 | 63.1 | 45,827.50 | 30,665.66 | 2,991.15 | 10,332.96 | 89,817.27 |
| 19 | August 12, 2014 | May 11 to August 2, 2014 | 94.5 | 66,050.00 | 26,279.38 | 101.54 | 12,016.02 | 104,446.94 |
| 20 | September 16, 2014 | August 3 to September 6, 2014 | 47.1 | 32,652.50 | 19,125.20 | 247.50 | 6,763.28 | 58,788.48 |
| 21 | October 22, 2014 | September 7 to October 18, 2014 | 16.6 | 12,390.00 | - | 119.96 | 1,626.29 | 14,136.25 |
| 22 | December 4, 2014 | October 19 to November 30, 2014 | 38.6 | 28,165.00 | 22,414.37 | 2,812.16 | 6,940.90 | 60,332.43 |
| 23 | February 6, 2015 | December 1 2014 to January 31, 2015 | 36.1 | 25,165.00 | 17,199.81 | 251.62 | 5,540.14 | 48,156.57 |
| 24 | March 24, 2015 | February 1 to March 20, 2015 | 104.7 | 75,717.50 | 42,392.21 | 67.50 | 15,363.04 | 133,540.25 |
| 25 | April 21, 2015 | March 21 to April 11, 2015 | 75.2 | 51,880.00 | 31,940.76 | 1,988.14 | 11,155.16 | 96,964.06 |
| 26 | June 23, 2015 | April 12 to June 13, 2015 | 30.0 | 21,062.50 | 10,100.42 | 3,847.99 | 4,189.13 | 39,200.04 |
| 27 | October 1, 2015 | June 14 to September 26, 2015 | 21.5 | 15,162.50 | 8,704.48 | 150.77 | 3,122.31 | 27,140.06 |
| 28 | April 8, 2016 | September 27, 2015 to April 2, 2016 | 4.3 | 3,212.50 | 6,486.76 | - | 1,260.90 | 10,960.16 |
| TOTAL | | | 1,240.1 | \$858,885.00 | \$406,728.92 | \$31,752.54 | \$168,291.26 | \$1,465,657.72 |

**ALVAREZ & MARSAL CANADA INC.
COURT-APPOINTED INFORMATION OFFICER OF
LIGHTSQUARED CORP.**

FOR THE PERIOD MARCH 13, 2012 TO APRIL 2, 2016

| Staff Member | Title | Rate * | Total Hours | Total Billed \$ |
|---|-------------------|---------------|------------------------|----------------------------|
| John Walker | Managing Director | \$750-\$775 | 532.9 | \$407,590.00 |
| Andrea Yandreski | Senior Director | \$625-\$650 | 706.4 | 450,795.00 |
| Melanie MacKenzie | Senior Director | \$625 | 0.8 | 500.00 |
| TOTAL fees (excluding disbursements and HST) | | | 1,240.1 | \$858,885.00 |

* Rate increase effective January 1, 2014

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C 36, AS AMENDED, APPLICATION OF LIGHTSQUARED LP UNDER SECTION 46 OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C 36, AS AMENDED AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED STATES BANKRUPTCY COURT WITH RESPECT TO THE CHAPTER 11 DEBTORS

Court File No.: CV-12-9719-00CL

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

Proceeding commenced at Toronto

**AFFIDAVIT OF JOHN J. WALKER
(sworn April 12, 2016)**

GOODMANS LLP
Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON M5H 2S7

Jay A. Carfagnini (LSUC#: 22293T)
Tel: 416.597.4107

Brian F. Empey (LSUC# 30640G)
Tel: 416.597.4194

Fax: 416.979.1234

Lawyers for the Information Officer

APPENDIX "D"

**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**

**APPLICATION OF LIGHTSQUARED LP
UNDER SECTION 46 OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C 36, AS AMENDED**

**AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED
STATES BANKRUPTCY COURT WITH RESPECT TO LIGHTSQUARED INC.,
LIGHTSQUARED INVESTORS HOLDINGS INC., ONE DOT FOUR CORP., ONE DOT
SIX CORP., SKYTERRA ROLLUP LLC, SKYTERRA ROLLUP SUB LLC, SKYTERRA
INVESTORS LLC, TMI COMMUNICATIONS DELAWARE, LIMITED
PARTNERSHIP, LIGHTSQUARED GP INC., LIGHTSQUARED LP, ATC
TECHNOLOGIES LLC, LIGHTSQUARED CORP., LIGHTSQUARED FINANCE CO.,
LIGHTSQUARED NETWORK LLC, LIGHTSQUARED INC. OF VIRGINIA,
LIGHTSQUARED SUBSIDIARY LLC, LIGHTSQUARED BERMUDA LTD.,
SKYTERRA HOLDINGS (CANADA) INC., SKYTERRA (CANADA) INC. AND ONE
DOT SIX TVCC CORP.**

**AFFIDAVIT OF BRIAN F. EMPEY
(Sworn April 12, 2016)**

I, BRIAN F. EMPEY, of the City of Toronto, in the Province of Ontario, **MAKE OATH
AND SAY:**

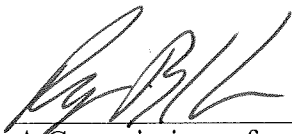
1. I am a partner with the law firm of Goodmans LLP ("**Goodmans**"), counsel for Alvarez & Marsal Canada Inc. ("**A&M**") in its capacity as Court-appointed Information Officer (the "**Information Officer**") in these proceedings. Since March 13, 2012, I have been the lawyer at Goodmans with overall responsibility for this file. As such, I have knowledge of the matters hereinafter deposed to, except where so stated to be on information and belief and whereso stated I verily believe it to be true.
2. A&M was appointed as Information Officer pursuant to the Order of Justice Morawetz dated May 18, 2012. The Information Officer retained Goodmans as its counsel in these proceedings.

3. Attached hereto and marked as Exhibits "A" to "BB" are copies of each invoice rendered by Goodmans to the Information Officer in respect of the period from March 13, 2012 to April 6, 2016 (the "**Goodmans Application Period**"). The invoices contain the fees (including details of the billing rates and total hours of each of the members of Goodmans who acted on behalf of the Information Officer in these proceedings), disbursements, and HST charged by Goodmans in these proceedings.

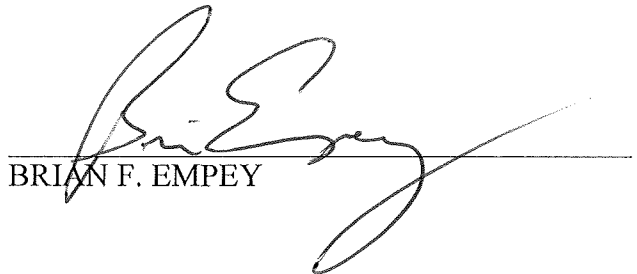
4. As shown on the summary chart attached hereto as Exhibit "CC", Goodmans expended a total of 496.5 hours in connection with this matter during the Goodmans Application Period, giving rise to fees and disbursements totalling \$459,603.77, including HST, as outlined in Exhibits "A" to "CC".

5. Goodmans' rates and disbursements are consistent with those in the market for these types of matters. Goodmans has had its rates and disbursements, including the rates of certain lawyers who provided services in these proceedings, approved by this Honourable Court in respect of similar services provided in other insolvency and restructuring proceedings.

SWORN before me at the City of Toronto,
in the Province of Ontario, on this 12th day
of April, 2016.




A Commissioner for taking affidavits
Name: *Ryan Beulke*



BRIAN F. EMPEY

This is Exhibit "A" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

May 9, 2012

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 580329
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 03/13/12 | JAC | 2.00 | Telephone conference with D. McIntosh re: initial instructions; receipt and review background information; preparation for and attend conference call Goodmans, A&M, FMC; telephone conference B. Empey re: same. | 1,950.00 |
| 03/14/12 | JAC | 1.00 | Telephone conference with B. Empey re: status of Canadian documents, strategy for proceeding; dealing with Engagement and retainer issues for Canada; receipt and review corporate chart. | 975.00 |
| 03/14/12 | BFE | 3.80 | Telephone conference with J. Walker, A. Yandreski re: initial instructions; emails from S. Kukulowicz re: engagement letter; telephone conference with J. Walker re: finalizing A&M engagement letter; emails with S. Kukulowicz re: further details and structuring; receipt and initial review of drafts. | 3,040.00 |
| 03/15/12 | JAC | 1.00 | Receipt and review revised draft Court documents for Canadian filing; office conference J. Carfagnini, B. Empey re: same. | 975.00 |
| 03/15/12 | BFE | 4.40 | Commenting on draft CCAA documents and discussing same with client (J. Walker) and with J. Dietrich; reviewing email | 3,520.00 |

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| | | | status updates. | |
| 04/09/12 | BFE | 0.20 | Telephone conference with J. Walker and A. Yandreski re: update. | 160.00 |
| 04/12/12 | BFE | 0.50 | Telephone conference with S. Kukulowicz re: update, likely timing and next steps; email to J. Walker and A. Yandreski re: update. | 400.00 |
| 04/16/12 | JAC | 0.50 | Telephone conference with J. Walker re: appointment of A&M (US) as financial advisor in U.S.; role of Information Officer; telephone conference with B. Empey re: status. | 487.50 |
| 04/16/12 | BFE | 0.20 | Emails and telephone conference with J. Carfagnini. | 160.00 |
| 04/17/12 | JAC | 0.30 | Telephone conference with J. Walker re: US/Canada retainers. | 292.50 |
| 04/19/12 | BFE | 0.30 | Voicemail from and to J. Dietrich re: scheduling for initial hearing; email to J. Walker re: update. | 240.00 |
| 04/20/12 | BFE | 0.30 | Telephone conference with J. Walker and A. Yandreski re: update and planning. | 240.00 |
| 04/23/12 | BFE | 0.30 | Telephone conference with J. Walker and A. Yandreski re: further update and next steps. | 240.00 |
| 04/26/12 | BFE | 1.80 | Initial review of draft Canadian and US materials; telephone conference with A. Yandreski and J. Walker. | 1,440.00 |
| 04/27/12 | JAC | 0.40 | Office conference J. Carfagnini, B. Empey; review revised draft Canadian documents for filing; discussion on status of U.S. lenders' standstill. | 390.00 |
| 04/27/12 | BFE | 5.50 | Reviewing draft declaration; conference call with Fraser Milner Casgrain and Alvarez & Marsal re: initial comments and questions; further review of drafts; conference call with J. Walker and A. Yandreski re: coordinating comments; marking up drafts and sending to Fraser Milner Casgrain consolidated comments of Goodmans and Alvarez & Marsal; discussing proposed report with Alvarez & Marsal. | 4,400.00 |
| 04/28/12 | BFE | 1.00 | Reviewing revised drafts of Canadian materials; emails with A. Yandreski re: proposed report. | 800.00 |
| 04/29/12 | BFE | 0.50 | Emails re: status updates. | 400.00 |
| 05/03/12 | BFE | 0.70 | Initial review and email to Alvarez & Marsal re: draft report. | 560.00 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #580329 -- page 3

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 05/04/12 | BFE | 2.80 | Editing draft report and emailing mark-up to Alvarez & Marsal; emails with Fraser Milner Casgrain re: scheduling 9:30. | 2,240.00 |

OUR FEE **\$22,910.00**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|--------------------|-----------|----------|-------------|
| Carfagnini, Jay A. | 5.20 hrs | \$975.00 | \$5,070.00 |
| Empey, Brian F. | 22.30 hrs | \$800.00 | \$17,840.00 |

DISBURSEMENTS

Copies 0.50

TOTAL DISBURSEMENTS **\$0.50**

TOTAL FEES ON THIS INVOICE \$22,910.00

HST ON FEES 2,978.30

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 0.50

TOTAL DISBURSEMENTS ON THIS INVOICE \$0.50

HST ON TAXABLE DISBURSEMENT 0.07

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$25,888.87**

TRUST FUNDS \$50,000.00

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

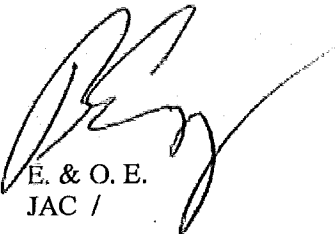
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #580329 -- page 4

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$25,888.87

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
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goodmans.ca

Invoice #580329 -- page 5

PAYMENT OPTIONS

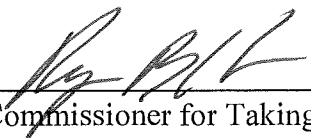
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 580329 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "B" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

June 21, 2012

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 582346
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 05/14/12 | BFE | 4.20 | Dealing with Consent for Application; emails with FMC; reviewing revisions to draft report; emails with A. Yandreski and J. Walker; monitoring emails and web re: filings; initial review of Application Record. | 3,360.00 |
| 05/15/12 | JAC | 2.50 | Preparation for and attend Court re: Initial Application. | 2,437.50 |
| 05/15/12 | BFE | 8.30 | Preparing for and attending at Court for Interim Initial Order; reviewing certain First Day orders entered in US proceedings; editing draft report and emails to A. Yandreski and J. Walker. | 6,640.00 |
| 05/16/12 | JAC | 2.00 | Receipt and review draft Information Office Report; receipt and review Debtor's Motion for recognition of First Day Orders. | 1,950.00 |
| 05/16/12 | BFE | 6.80 | Reviewing and editing revised draft report; communicating with J. Dietrich re: "Interim" Foreign Representative order; reviewing Supplemental Affidavit; finalizing Report; overseeing service of Report. | 5,440.00 |
| 05/17/12 | JAC | 0.50 | Receipt and review Report of Information Officer. | 487.50 |
| 05/17/12 | BFE | 2.60 | Reviewing draft newspaper notice and discussing same with A. Yandreski; reviewing Applicants' materials in preparation | 2,080.00 |

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #582346 -- page 2

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| | | | for tomorrow's hearing; emails with J. Dietrich re: draft Notice and re: update for Court. | |
| 05/18/12 | JAC | 0.40 | Conference call J. Carfagnini, B. Empey re: Recognition Orders; Orders of Morawetz J. | 390.00 |
| 05/18/12 | BFE | 3.50 | Preparing for and attending at Court for return of application for Initial Recognition and Supplemental Orders; discussions with J. Dietrich and emails with A. Yandreski re: draft Notice. | 2,800.00 |
| 05/22/12 | BFE | 1.20 | Telephone conference with J. Walker and A. Yandreski re: required forms to be filed with OSB and other next steps; reviewing and commenting on draft Form 1; email to J. Dietrich re: Forms; reviewing and commenting on website. | 960.00 |
| 05/23/12 | BFE | 0.90 | Reviewing and commenting on draft Form 2; responding to A. Yandreski re: title of Notice; reviewing publisher's proof of Notice. | 720.00 |
| 05/30/12 | BFE | 0.40 | Telephone conference with J. Dietrich re: Court scheduling; email to FMC re: return of service by Industry Canada. | 320.00 |
| 05/31/12 | BFE | 0.40 | Correspondence to Industry Canada; emails with K. Stigler; email to A. Yandreski. | 320.00 |

OUR FEE **\$27,905.00**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|--------------------|-----------|----------|-------------|
| Empey, Brian F. | 28.30 hrs | \$800.00 | \$22,640.00 |
| Carfagnini, Jay A. | 5.40 hrs | \$975.00 | \$5,265.00 |

DISBURSEMENTS

| | |
|--------------------|--------|
| Copies | 335.00 |
| Delivery - Courier | 308.97 |

TOTAL DISBURSEMENTS **\$643.97**

TOTAL FEES ON THIS INVOICE **\$27,905.00**

Goodmans^{LLP}

Barristers & Solicitors

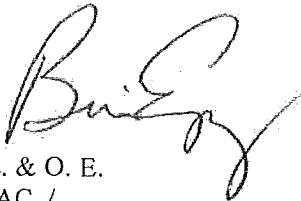
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #582346 -- page 3

| | |
|--|--------------------|
| HST ON FEES | 3,627.65 |
| NON TAXABLE DISBURSEMENTS | 0.00 |
| TAXABLE DISBURSEMENTS | 643.97 |
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$643.97 |
| HST ON TAXABLE DISBURSEMENT | 83.72 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$32,260.34 |
| <hr/> | |
| TOTAL AMOUNT DUE IN CANADIAN DOLLARS | \$32,260.34 |

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
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Invoice #582346 -- page 4

PAYMENT OPTIONS

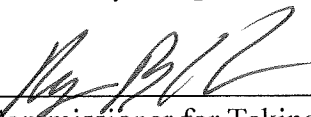
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 582346 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "C" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

July 4, 2012

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 583571
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 06/04/12 | BFE | 1.20 | Telephone conference with J. Walker and A. Yandreski re: next report; review and commenting on drafting motion materials from FMC. | 960.00 |
| 06/06/12 | BFE | 0.80 | Telephone conferences with J. Walker and A. Yandreski re: upcoming motion and report; email re: provisions in existing US motions on orders referring to Information Officer. | 640.00 |
| 06/08/12 | BFE | 1.50 | Dealing with US Court and conference call provider re: dial in permission for June 11 hearing; emails and telephone conferences with J. Walker and A. Yandreski re: next steps; initial review of Motion Record. | 1,200.00 |
| 06/11/12 | BFE | 3.20 | Reviewing draft report; listening to US Court hearing; telephone conference with J. Walker and A. Yandreski re: report. | 2,560.00 |
| 06/12/12 | JAC | 0.40 | Receipt and review draft motion and draft First Report of Information Officer; telephone conference with B. Empey re: same. | 390.00 |
| 06/12/12 | BFE | 3.70 | Editing draft report; email to A. Yandreski re: website; telephone conference with J. Dietrich re: blacklines from | 2,960.00 |

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| | | | interim orders; telephone conference with J. Walker and A. Yandreski re: edits to Report; reviewing Kate Stigler affidavit; telephone conference with J. Dietrich re: timing of comments on report. | |
| 06/13/12 | BFE | 3.40 | Overseeing, finalizing, service and filing of First Report; listening in to US hearing re: cash collateral; telephone conference with J. Dietrich and telephone conference with J. Walker and A. Yandreski re: timing of cash collateral order; telephone conference with J. Latham re: background for Thursday hearing. | 2,720.00 |
| 06/13/12 | LJL | 1.60 | Reviewing draft report of Information Officer; telephone conference with B. Empey re: status; preparation for motion. | 1,280.00 |
| 06/19/12 | BFE | 2.80 | Reviewing summary of changes to Cash Collateral Order; telephone conference with A. Yandreski re: Supplemental Report requested by Court; initial review of draft Supplemental Report. | 2,240.00 |
| 06/20/12 | BFE | 3.70 | Editing draft Supplemental Report; emailing mark-up with explanatory note to A. Yandreski; responding to questions and reviewing revised draft and discussing same with A. Yandreski. | 2,960.00 |
| 06/21/12 | JAC | 0.30 | Telephone conference with D. McIntosh, telephone conference with B. Empey re: status of U.S. proceedings and Canadian recognition orders. | 292.50 |
| 06/21/12 | BFE | 0.80 | Emails with J. Dietrich re: status of review; reviewing comments from Debtors' counsel. | 640.00 |
| 06/22/12 | BFE | 2.70 | Meeting with J. Walker to finalize changes to draft report; reviewing revised draft and telephone conferences with J. Walker and A. Yandreski re: changes; reviewing final version and overseeing service and giving filing instructions for Supplemental Report. | 2,160.00 |

OUR FEE

\$21,145.50

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|--------------------|-----------|----------|-------------|
| Empey, Brian F. | 23.80 hrs | \$800.00 | \$19,040.00 |
| Carfagnini, Jay A. | .70 hrs | \$975.00 | \$682.50 |
| Latham, L. Joseph | 1.60 hrs | \$800.00 | \$1,280.00 |
| Clerk, Litigation | 2.20 hrs | \$65.00 | \$143.00 |

DISBURSEMENTS

| | |
|---------------------------|--------|
| Telephone - Long Distance | 0.60 |
| Copies | 16.75 |
| Delivery - Courier | 123.58 |

TOTAL DISBURSEMENTS \$140.93

| | |
|--|--------------------|
| TOTAL FEES ON THIS INVOICE | \$21,145.50 |
| HST ON FEES | 2,748.92 |
| NON TAXABLE DISBURSEMENTS | 0.00 |
| TAXABLE DISBURSEMENTS | 140.93 |
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$140.93 |
| HST ON TAXABLE DISBURSEMENT | 18.32 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$24,053.67 |

ACCOUNTS RECEIVABLE

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|--------------------|
| 06/21/12 | 582346 | \$32,260.34 | \$0.00 | \$32,260.34 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$32,260.34 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

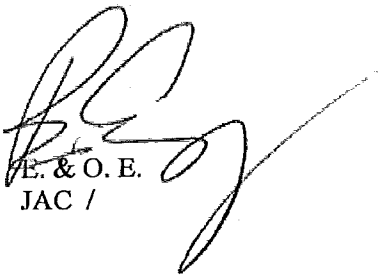
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #583571 -- page 4

| | |
|-------------|-------------|
| TRUST FUNDS | \$46,439.22 |
|-------------|-------------|

| | |
|--------------------------------------|-------------|
| TOTAL AMOUNT DUE IN CANADIAN DOLLARS | \$56,314.01 |
|--------------------------------------|-------------|

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
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goodmans.ca

Invoice #583571 -- page 5

PAYMENT OPTIONS


**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 583571 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "D" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

Goodmans^{L.P.}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

August 9, 2012

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 585592
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|--------|
| 07/09/12 | BFE | 0.40 | Reviewing Endorsement of Morawetz, J. released July 6th. | 320.00 |
| 07/17/12 | BFE | 0.20 | Reviewing and responding to emails from J. Dietrich re: upcoming U.S. orders. | 160.00 |
| 07/25/12 | BFE | 0.40 | Telephone call and email with J. Dietrich re: scheduling next hearing; email to J. Walker and A. Yandreski re: update on next report and hearing. | 320.00 |

OUR FEE **\$800.00**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-----------------|----------|----------|----------|
| Empey, Brian F. | 1.00 hrs | \$800.00 | \$800.00 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

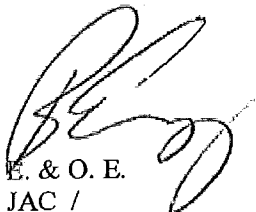
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #585592 -- page 2

DISBURSEMENTS

| | |
|--|-------------------|
| Copies | 1.00 |
| Conference Calls | 144.14 |
| Delivery - Courier | 35.80 |
| TOTAL DISBURSEMENTS | \$180.94 |
| <hr/> | |
| TOTAL FEES ON THIS INVOICE | \$800.00 |
| HST ON FEES | 104.00 |
| NON TAXABLE DISBURSEMENTS | 0.00 |
| TAXABLE DISBURSEMENTS | 180.94 |
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$180.94 |
| HST ON TAXABLE DISBURSEMENT | 23.52 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$1,108.46 |
| <hr/> | |
| TRUST FUNDS | \$46,465.68 |
| <hr/> | |

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP


E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS


**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 585592 (Please include all invoice numbers) |

****Please also email Wire Payment Details to: collections@goodmans.ca**

This is Exhibit "E" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

September 6, 2012

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 587156
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 08/07/12 | BFE | 0.50 | Telephone call with J. Walker and A. Yandreski re: Information Officer's next report; emails with J. Dietrich re: timing of motion materials. | 400.00 |
| 08/08/12 | BFE | 1.40 | Reviewing draft motion materials from FMC and discussing comments with J. Walker and A. Yandreski; email note to FMC re: comments on material. | 1,120.00 |
| 08/09/12 | BFE | 1.10 | Reviewing revised motion materials; telephone call with J. Walker and A. Yandreski re: comments on FMC's revised draft; email to K. Stigler re: comments; telephone call with A. Yandreski re: I.O. report. | 880.00 |
| 08/10/12 | BFE | 0.20 | Receipt of motion record served by Applicant. | 160.00 |
| 08/13/12 | BFE | 1.00 | Reviewing draft Information Officer's report and drafting note with general comments to J. Walker and A. Yandreski. | 800.00 |
| 08/14/12 | BFE | 3.20 | Marking up Information Officer's report and discussing edits with A. Yandreski; reviewing and editing further draft and circulating draft Information Officer's report to FMC for comment. | 2,560.00 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #587156 -- page 2

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 08/15/12 | BFE | 3.00 | Reviewing issued U.S. orders and supplemental affidavit served by FMC; revising and finalizing Information Officer's report and overseeing service and filing of same; emails with K. Stigler re: hearing; emails with A. Yandreski re: service list for web site. | 2,400.00 |
| 08/21/12 | BFE | 0.90 | Attending at Court for hearing of further recognition motion. | 720.00 |
| 08/30/12 | BFE | 0.30 | Telephone call with J. Walker and A. Yandreski re: motions in U.S. | 240.00 |
| 08/31/12 | BFE | 0.30 | Telephone call with S. Kukulowicz and J. Dietrich re: U.S. motions. | 240.00 |

OUR FEE **\$9,591.50**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-------------------|-----------|----------|------------|
| Empey, Brian F. | 11.90 hrs | \$800.00 | \$9,520.00 |
| Clerk, Litigation | 1.10 hrs | \$65.00 | \$71.50 |

DISBURSEMENTS

| | |
|--------------------|-------|
| Copies | 1.00 |
| Delivery - Courier | 28.76 |

TOTAL DISBURSEMENTS **\$29.76**

TOTAL FEES ON THIS INVOICE **\$9,591.50**

HST ON FEES **1,246.90**

NON TAXABLE DISBURSEMENTS **0.00**

TAXABLE DISBURSEMENTS **29.76**

TOTAL DISBURSEMENTS ON THIS INVOICE **\$29.76**

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Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #587156 -- page 3

HST ON TAXABLE DISBURSEMENT 3.87

TOTAL THIS INVOICE (CANADIAN DOLLARS) \$10,872.03

ACCOUNTS RECEIVABLE

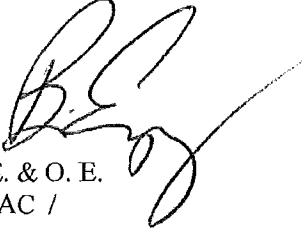
| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|----------|--------|-------------|---------------|-------------|
| 08/09/12 | 585592 | \$1,108.46 | \$0.00 | \$1,108.46 |

TOTAL OUTSTANDING INVOICES (IN CDN) \$1,108.46

TRUST FUNDS \$46,490.50

TOTAL AMOUNT DUE IN CANADIAN DOLLARS \$11,980.49

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP


E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #587156 -- page 4

PAYMENT OPTIONS

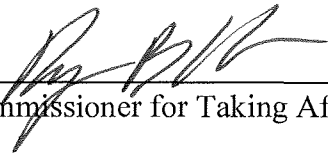
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 587156 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "F" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

November 8, 2012

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 590832
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 09/05/12 | BFE | 0.20 | Emails with J. Walker and A. Yandreski re: status update. | 160.00 |
| 09/12/12 | BFE | 0.20 | Telephone call with J. Walker and A. Yandreski re: update. | 160.00 |
| 10/22/12 | BFE | 0.20 | Telephone call with J. Walker re: next report. | 160.00 |
| 11/02/12 | BFE | 1.50 | Reviewing A & M's memorandum on the status of the U.S. proceedings; telephone call with A. Yandreski re: status memo and to discuss next court report. | 1,200.00 |

OUR FEE **\$1,680.00**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-----------------|----------|--------|---------|
| Empey, Brian F. | 2.10 hrs | 800.00 | 1680.00 |

TOTAL FEES ON THIS INVOICE **\$1,680.00**

Goodmans^{LLP}

Barristers & Solicitors

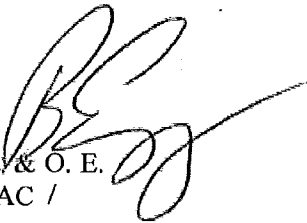
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #590832 -- page 2

| | |
|--|-------------------|
| HST ON FEES | 218.40 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$1,898.40 |
| <hr/> | |
| TRUST FUNDS | \$46,541.02 |
| <hr/> | |

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
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Invoice #590832 -- page 3

PAYMENT OPTIONS


**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 590832 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "G" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

December 13, 2012

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 593077
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 11/06/12 | BFE | 0.40 | Telephone call with A. Yandreski re: scope and approach to draft Report; correspondence to FMC re: upcoming report. | 320.00 |
| 11/08/12 | BFE | 2.80 | Reviewing and marking up draft Third Report; emailing blackline to A. Yandreski and drafting explanatory note. | 2,240.00 |
| 11/09/12 | BFE | 0.20 | Emails with A. Yandreski re: Report | 160.00 |
| 11/12/12 | BFE | 0.40 | Reviewing revised draft and forwarding same by email to FMC. | 320.00 |
| 11/14/12 | JAC | 0.40 | Receipt and review Information Officer's Report to Court; office conference J. Carfagnini, B. Empey re: status. | 390.00 |
| 11/14/12 | BFE | 3.00 | Considering comments received from FMC; discussions and emails with A. Yandreski re: changes to draft Report; emails to FMC responding to questions; overseeing finalizing and service and filing of Third Report. | 2,400.00 |

OUR FEE

\$5,901.50

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|---|----------|--------|----------|
| Empey, Brian F. | 6.80 hrs | 800.00 | 5,440.00 |
| Carfagnini, Jay A. Clerk, Litigation | .40 hrs | 975.00 | 390.00 |
| | 1.10 hrs | 65.00 | 71.50 |

DISBURSEMENTS

| | |
|--------------------|-------|
| Delivery - Courier | 30.14 |
|--------------------|-------|

| | |
|----------------------------|----------------|
| TOTAL DISBURSEMENTS | \$30.14 |
|----------------------------|----------------|

| | |
|----------------------------|------------|
| TOTAL FEES ON THIS INVOICE | \$5,901.50 |
|----------------------------|------------|

| | |
|-------------|--------|
| HST ON FEES | 767.20 |
|-------------|--------|

| | |
|---------------------------|------|
| NON TAXABLE DISBURSEMENTS | 0.00 |
|---------------------------|------|

| | |
|-----------------------|-------|
| TAXABLE DISBURSEMENTS | 30.14 |
|-----------------------|-------|

| | |
|-------------------------------------|---------|
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$30.14 |
|-------------------------------------|---------|

| | |
|-----------------------------|------|
| HST ON TAXABLE DISBURSEMENT | 3.92 |
|-----------------------------|------|

| | |
|--|-------------------|
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$6,702.76 |
|--|-------------------|

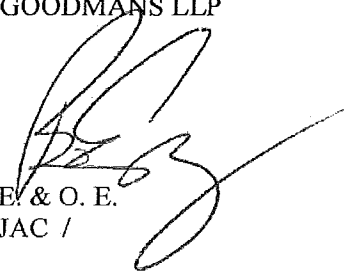
| | |
|-------------|-------------|
| TRUST FUNDS | \$46,565.88 |
|-------------|-------------|

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #593077 -- page 3

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



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Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #593077 -- page 4

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|-------------------|
| 11/08/12 | 590832 | \$1,898.40 | \$0.00 | \$1,898.40 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$1,898.40 |



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
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Invoice #593077 -- page 5

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 593077 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "H" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

March 18, 2013

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 598649
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 01/11/13 | BFE | 0.30 | Telephone call with J. Walker and A. Yandreski re: new developments. | 247.50 |
| 02/06/13 | BFE | 0.20 | Telephone call with A. Yandreski re: proposed report. | 165.00 |
| 02/07/13 | BFE | 1.00 | Emails with FMC re: status of U.S. proceedings; reviewing draft report and provide comments to A. Yandreski. | 825.00 |
| 02/11/13 | BFE | 0.50 | Reviewing and commenting on draft Report. | 412.50 |
| 02/12/13 | BFE | 0.20 | Circulating draft report to FMC for review; email from FMC re: status of US hearing. | 165.00 |
| 02/14/13 | BFE | 0.20 | Telephone call with A. Yandreski; email to and from J. Dietrich re: follow-up for comments on report. | 165.00 |
| 02/15/13 | BFE | 1.80 | Reviewing comments from Millbank on draft report; dealing with revisions to draft report and instructions for service and filing for Fourth Report. | 1,485.00 |
| 02/20/13 | BFE | 0.20 | Emails with FMC and Alvarez & Marsal re: next motion. | 165.00 |
| 02/21/13 | BFE | 0.20 | Emails re: next motion including providing consent to FMC's Request Form. | 165.00 |

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #598649 -- page 2

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|--------|
| 02/27/13 | BFE | 0.50 | Correspondence with FMC re: Sprint motion; receipt, initial review and providing comment on draft motion materials from FMC. | 412.50 |
| 03/01/13 | BFE | 0.40 | Telephone call with J. Walker and A. Yandreski re: approach to report. | 330.00 |

OUR FEE **\$4,537.50**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-----------------|----------|--------|----------|
| Empey, Brian F. | 5.50 hrs | 825.00 | 4,537.50 |

DISBURSEMENTS

Delivery - Courier 36.27

TOTAL DISBURSEMENTS **\$36.27**

TOTAL FEES ON THIS INVOICE \$4,537.50

HST ON FEES 589.88

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 36.27

TOTAL DISBURSEMENTS ON THIS INVOICE \$36.27

HST ON TAXABLE DISBURSEMENT 4.72

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$5,168.37**

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #598649 -- page 3

TRUST FUNDS

\$46,641.38

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

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Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #598649 -- page 4

PAYMENT OPTIONS

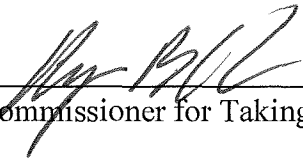
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 598649 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "I" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

April 30, 2013

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 602194
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 03/03/13 | BFE | 3.70 | Reviewing motion record; revising draft report; emails to client. | 3,052.50 |
| 03/04/13 | BFE | 0.80 | Reviewing revised draft report and circulating to FMC for comment; reviewing comments and final review of draft report. | 660.00 |
| 03/05/13 | BFE | 1.20 | Finalizing and overseeing service and filing of Fifth Report; telephone call with J. Dietrich re: consignment sale motion; reviewing filed U.S. motion; emails with Alvarez & Marsal and with J. Dietrich re: scheduling. | 990.00 |
| 03/08/13 | BFE | 3.60 | Preparation for and attendance at Court motion for recognition of Exclusivity, Cash Collateral and Sprint Settlement orders; discussions with K. Stigler and A. Yandreski about upcoming consignment agreement motion; reviewing draft court materials for March 20 motion; email initial comment to FMC. | 2,970.00 |
| 03/10/13 | BFE | 0.50 | Conference call with J. Walker and A. Yandreski re: March 20 motion and approach for Sixth Report. | 412.50 |
| 03/11/13 | BFE | 0.40 | Emails with K. Stigler re: March 20th motion materials. | 330.00 |

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #602194 -- page 2

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 03/12/13 | BFE | 1.80 | Receipt of service of motion record for March 20th motion; reviewing motion materials as served; email to K. Stigler re: typo in draft order; work on revisions to draft report. | 1,485.00 |
| 03/13/13 | BFE | 3.20 | Further editing of draft report; emails with K. Stigler re: questions about consignment transaction. | 2,640.00 |
| 03/14/13 | BFE | 0.40 | Reviewing revised report; circulating report to FMC for comment. | 330.00 |
| 03/15/13 | BFE | 1.00 | Overseeing finalization, service and filing of Sixth Report. | 825.00 |
| 03/19/13 | BFE | 0.50 | Reviewing Affidavit with entered US Order and blackline showing changes; advising Alvarez & Marsal re: no need for supplementary report. | 412.50 |
| 03/20/13 | BFE | 2.20 | Preparing for and attending Court motion for recognition and approval of Consignment Agreement. | 1,815.00 |

OUR FEE **\$16,076.50**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-------------------|-----------|--------|-----------|
| Empey, Brian F. | 19.30 hrs | 825.00 | 15,922.50 |
| Clerk, Litigation | 2.20 hrs | 70.00 | 154.00 |

DISBURSEMENTS

| | |
|--------------------|--------|
| Copies | 129.50 |
| Delivery - Courier | 90.35 |

TOTAL DISBURSEMENTS **\$219.85**

TOTAL FEES ON THIS INVOICE **\$16,076.50**

HST ON FEES **2,089.95**

Goodmans^{LLP}

Barristers & Solicitors

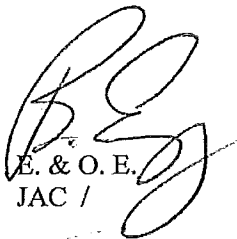
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #602194 -- page 3

| | |
|--|--------------------|
| NON TAXABLE DISBURSEMENTS | 0.00 |
| TAXABLE DISBURSEMENTS | 219.85 |
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$219.85 |
| HST ON TAXABLE DISBURSEMENT | 28.58 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$18,414.88 |
| <hr/> | |
| TRUST FUNDS | \$46,641.38 |
| <hr/> | |

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP


E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #602194 -- page 4

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|-------------------|
| 03/18/13 | 598649 | \$5,168.37 | \$0.00 | \$5,168.37 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$5,168.37 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #602194 -- page 5

PAYMENT OPTIONS

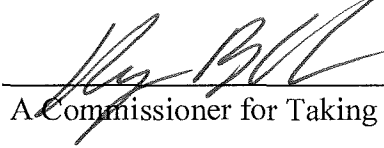
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 602194 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "J" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

July 2, 2013

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 606059
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 05/31/13 | BFE | 0.20 | Telephone call with J. Dietrich re: update from U.S. debtors. | 165.00 |
| 06/03/13 | BFE | 0.30 | Email to J. Walker and A. Yandreski reporting on call with J. Dietrich and U.S. proceedings. | 247.50 |
| 06/04/13 | BFE | 0.50 | Telephone call with A. Yandreski and J. Walker re: U.S. update and approach to next Report. | 412.50 |
| 06/05/13 | BFE | 0.30 | Initial review of draft Report. | 247.50 |
| 06/07/13 | BFE | 1.50 | Editing draft report; emails with Dentons re: outcome of yesterday's U.S. hearing. | 1,237.50 |
| 06/10/13 | BFE | 0.40 | Telephone call with J. Walker and A. Yandreski re: draft report; email to Dentons circulating draft Report for comment. | 330.00 |
| 06/11/13 | BFE | 0.30 | Discussing disclaimer provisions from Report internally, including with F. Myers. | 247.50 |
| 06/11/13 | FMS | 0.20 | Reviewing disclosure in draft Information Officer Report. | 175.00 |
| 06/12/13 | BFE | 0.40 | Overseeing service and filing of Seventh Report. | 330.00 |

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #606059 -- page 2

OUR FEE

\$3,469.50

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|---------------------------------------|---------------------|-----------------|-----------------|
| Empey, Brian F. | 3.90 hrs | 825.00 | 3,217.50 |
| Myers, Frederick Clerk, Litigation | .20 hrs 1.10 hrs | 875.00 70.00 | 175.00 77.00 |

DISBURSEMENTS

| | |
|--------------------|-------|
| Copies | 1.25 |
| Delivery - Courier | 31.12 |

TOTAL DISBURSEMENTS

\$32.37

TOTAL FEES ON THIS INVOICE

\$3,469.50

HST ON FEES

451.04

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 32.37

TOTAL DISBURSEMENTS ON THIS INVOICE

\$32.37

HST ON TAXABLE DISBURSEMENT

4.21

TOTAL THIS INVOICE (CANADIAN DOLLARS)

\$3,957.12

TRUST FUNDS

\$46,641.38

Goodmans^{LLP}

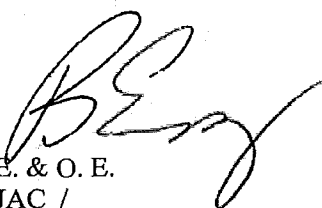
Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #606059 -- page 3

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #606059 -- page 4

PAYMENT OPTIONS

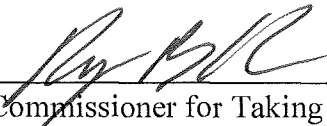
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 606059 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "K" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

September 5, 2013

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 609378
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 07/19/13 | BFE | 0.40 | Emails and telephone conference re: scheduling of next motion. | 330.00 |
| 07/30/13 | BFE | 1.40 | Reviewed U.S. motion materials and draft recognition motion materials from Denton's; telephone conference with J. Walker re: U.S. motion and Denton's drafts and approach for Report. | 1,155.00 |
| 08/02/13 | BFE | 1.00 | Reviewing and editing draft Report. | 825.00 |
| 08/06/13 | BFE | 1.20 | Completing editing of initial draft of report. | 990.00 |
| 08/07/13 | BFE | 0.40 | Telephone conference with J. Walker re: report; circulating draft report to Denton's for comment. | 330.00 |
| 08/08/13 | BFE | 2.20 | Reviewing comments from Debtor and Milbank; discussing new issue raised by Debtor with J. Dietrich and with J. Walker; drafting revisions to draft report and discussing same with J. Walker. | 1,815.00 |
| 08/09/13 | BFE | 1.50 | Finalizing Report; overseeing service and filing of Report. | 1,237.50 |
| 08/12/13 | JAC | 0.50 | Dealing with B. Empey, D. McIntosh re: retainer for Information Officer; reviewing draft Information Officer Report and position on August 13, 2013 Motion. | 500.00 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #609378 -- page 2

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 08/12/13 | BFE | 0.40 | Telephone conference with J. Walker and emails with Denton's re: tomorrow's appearance. | 330.00 |
| 08/13/13 | BFE | 1.50 | Preparing for and attending at Court for motion to recognize Scheduling Order. | 1,237.50 |
| 08/23/13 | JAC | 1.00 | Dealing with Debtor and A&M matters; telephone conference with D. McIntosh re: same. | 1,000.00 |
| 08/27/13 | BFE | 0.20 | Telephone conference with J. Walker re: next steps based on Ad Hoc filing. | 165.00 |
| 08/28/13 | BFE | 0.30 | Telephone call with J. Dietrich advising of motions being contemplated by Debtor, which may require recognition; email to J. Walker and A. Yandreski re: same. | 247.50 |

OUR FEE **\$10,295.50**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|--------------------|-----------|----------|----------|
| Empey, Brian F. | 10.50 hrs | 825.00 | 8,662.50 |
| Carfagnini, Jay A. | 1.50 hrs | 1,000.00 | 1,500.00 |
| Litigation Clerk | 1.90 hrs | 70.00 | 133.00 |

DISBURSEMENTS

Delivery - Courier 3.30

TOTAL DISBURSEMENTS **\$3.30**

Goodmans^{LLP}

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

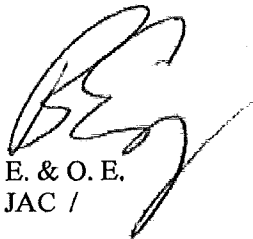
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #609378 -- page 3

| | |
|--|--------------------|
| TOTAL FEES ON THIS INVOICE | \$10,295.50 |
| HST ON FEES | 1,338.42 |
| NON TAXABLE DISBURSEMENTS | 0.00 |
| TAXABLE DISBURSEMENTS | 3.30 |
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$3.30 |
| HST ON TAXABLE DISBURSEMENT | 0.43 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$11,637.65 |

| | |
|-------------|-------------|
| TRUST FUNDS | \$46,641.38 |
|-------------|-------------|

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Simon & Schuster

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #609378 -- page 4

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|-------------------|
| 07/02/13 | 606059 | \$3,957.12 | \$0.00 | \$3,957.12 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$3,957.12 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #609378 -- page 5

PAYMENT OPTIONS

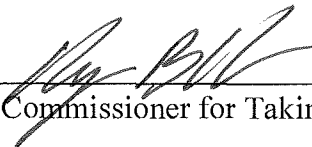
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 609378 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "L" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

October 23, 2013

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 612019
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 09/12/13 | BFE | 0.20 | Telephone conference with J. Walker re: US proceedings. | 165.00 |
| 09/30/13 | BFE | 1.50 | Reviewing draft Bidding Procedures; telephone conference with J. Walker and A. Yandreski re: reviewing draft Bidding Procedures comments; telephone conference with J. Dietrich re: next steps; telephone conference with J. Walker re: update. | 1,237.50 |
| 10/01/13 | BFE | 0.30 | Emails with J. Dietrich re: urgency of next hearing. | 247.50 |
| 10/02/13 | BFE | 0.40 | Telephone call and email with J. Dietrich re: scheduling; emails to Alvarez re: timing for Report. | 330.00 |
| 10/03/13 | BFE | 3.00 | Reviewing draft motion materials; telephone call with J. Walker re: comments; telephone call with K. Stigler to provide our comments on the draft motion materials; editing draft report; reviewing served motion materials. | 2,475.00 |
| 10/04/13 | BFE | 4.70 | Editing Ninth Report; telephone conferences with J. Walker and emails with Dentons re: comments; finalizing Ninth Report and overseeing and service of filing thereof. | 3,877.50 |
| 10/04/13 | EJN | 0.80 | Attending at commercial list re: filing of Ninth Report. | 224.00 |
| 10/08/13 | BFE | 0.20 | Emails with Dentons re: publication of notice. | 165.00 |

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 10/09/13 | BFE | 3.20 | Preparing for and attending at Court for recognition motion hearing; discussion and telephone conference with A. Yandreski re: Tenth Report; emails with Dentons re: next motion. | 2,640.00 |
| 10/10/13 | BFE | 3.60 | Reviewing draft affidavit and order for recognition of disclosure and solicitation procedures; emails with J. Walker and A. Yandreski re: comments; email comments to K. Stigler; reviewing U.S. orders; reviewing draft report; telephone conference with A. Yandreski re: initial comments. | 2,970.00 |
| 10/11/13 | BFE | 4.20 | Reviewing and editing draft Tenth Report; reviewing Debtors' supporting material; reviewing served motion record; emails and telephone conference with A. Yandreski re: Report; emails with J. Dietrich re: Tenth Report; overseeing service and filing of Tenth Report. | 3,465.00 |

OUR FEE

\$17,873.50

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|---|---------------------|-----------------|-----------------|
| Empey, Brian F. | 21.30 hrs | 825.00 | 17,572.50 |
| Jackman, Elizabeth Clerk, Litigation | .80 hrs 1.10 hrs | 280.00 70.00 | 224.00 77.00 |

DISBURSEMENTS

| | |
|--------------------|--------|
| Copies | 256.00 |
| Delivery - Courier | 97.69 |

TOTAL DISBURSEMENTS

\$353.69

TOTAL FEES ON THIS INVOICE

\$17,873.50

HST ON FEES

2,323.56

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

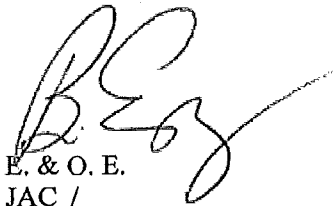
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #612019 -- page 3

| | |
|--|--------------------|
| NON TAXABLE DISBURSEMENTS | 0.00 |
| TAXABLE DISBURSEMENTS | 353.69 |
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$353.69 |
| HST ON TAXABLE DISBURSEMENT | 45.98 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$20,596.73 |

| | |
|-------------|-------------|
| TRUST FUNDS | \$46,641.38 |
|-------------|-------------|

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #612019 -- page 4

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 612019 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "M" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

December 6, 2013

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 614663
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|--------|
| 10/17/13 | BFE | 1.20 | Preparing for and attending Court hearing of motion for recognition order approving disclosure and solicitation procedures. | 990.00 |
| 11/13/13 | BFE | 0.20 | Discussions with J. Dietrich and J. Walker re: attendance at auction. | 165.00 |
| 11/26/13 | BFE | 0.20 | Emails with J. Dietrich and J. Walker re: rescheduling of auction. | 165.00 |

OUR FEE \$1,397.00

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-------------------|----------|--------|----------|
| Empey, Brian F. | 1.60 hrs | 825.00 | 1,320.00 |
| Clerk, Litigation | 1.10 hrs | 70.00 | 77.00 |

Goodmans^{LLP}

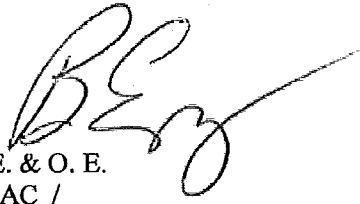
Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #614663 -- page 2

| | |
|--|-------------------|
| TOTAL FEES ON THIS INVOICE | \$1,397.00 |
| HST ON FEES | 181.61 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$1,578.61 |

| | |
|-------------|-------------|
| TRUST FUNDS | \$46,641.38 |
|-------------|-------------|

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #614663 -- page 3

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|--------------------|
| 10/23/13 | 612019 | \$20,596.73 | \$0.00 | \$20,596.73 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$20,596.73 |



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #614663 -- page 4

PAYMENT OPTIONS

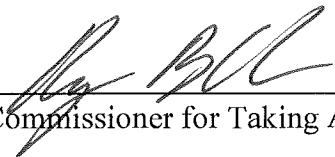
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 614663 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "N" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

January 10, 2014

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 616527
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|--------|
| 12/03/13 | BFE | 0.20 | Receipt and review of Order modifying schedule. | 165.00 |
| 12/04/13 | BFE | 0.30 | Telephone conference with J. Walker and A. Yandreski re: next report to Court. | 247.50 |
| 12/05/13 | BFE | 0.40 | Emails re: update from J. Dietrich to J. Walker and A. Yandreski on auction and proposed Court scheduling; telephone conference with A. Yandreski re: scheduling. | 330.00 |
| 12/09/13 | BFE | 0.30 | Communicating with J. Dietrich and J. Walker re: status of auction and next recognition hearing. | 247.50 |
| 12/10/13 | BFE | 1.20 | Communicating with J. Dietrich and J. Walker about changing travel arrangements due to uncertainty about the auction; changing and canceling travel arrangements re: auction in New York; reviewing updates from Special Committee's counsel re: auction. | 990.00 |
| 12/11/13 | BFE | 0.80 | Emails and telephone conferences re: delay and ultimate cancelling of auction. | 660.00 |
| 12/12/13 | BFE | 0.80 | Telephone conference with J. Dietrich re: update on U.S. proceedings; telephone conference with J. Walker and A. | 660.00 |

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| | | | Yandreski re: upcoming motion for recognition. | |
| 12/13/13 | BFE | 0.90 | Review of U.S. Motions; providing comment to Dentons on draft motion; email to A. Yandreski re: revised schedule. | 742.50 |
| 12/15/13 | BFE | 0.50 | Marking up notice of motion and affidavit and providing mark-up to Dentons. | 412.50 |
| 12/16/13 | BFE | 0.20 | Telephone conference with J. Dietrich re: update. | 165.00 |
| 12/17/13 | BFE | 0.30 | Telephone conference with A. Yandreski and J. Walker re: update from Dentons. | 247.50 |
| 12/18/13 | BFE | 1.80 | Receipt and review of motion record for recognition of schedule amending order and cash collateral order; emails with A. Yandreski. | 1,485.00 |
| 12/19/13 | BFE | 3.40 | Discussing motion and 11th report with J. Walker and A. Yandreski; revising 11th report; advising client re: filing deadlines; emails with J. Dietrich re: notice of cancellation of hearing and re: 11th report. | 2,805.00 |
| 12/23/13 | BFE | 2.30 | Reviewing comments on report from Dentons; reviewing affidavit of Blake Moran; revising draft report and providing preliminary instructions re: service. | 1,897.50 |
| 12/24/13 | BFE | 1.00 | Finalizing 11th report and overseeing service and arrangements for filing thereof. | 825.00 |
| 12/26/13 | BFE | 0.20 | Emails re: update from J. Dietrich. | 165.00 |
| 12/30/13 | BFE | 1.20 | Reading Special Committee's statement; conference call with Dentons and Alvarez & Marsal re: update on U.S. proceedings; emails re: further update. | 990.00 |
| 12/31/13 | BFE | 2.50 | Reviewing draft materials from Dentons; telephone conference with J. Walker and A. Yandreski re: comments on draft motion materials and discussing outline of 12th report; reviewing of served motion and entered U.S. order; emails with J. Dietrich re: attaching entered order to our report. | 2,062.50 |
| 01/01/14 | BFE | 2.00 | Revising draft 12th report. | 1,680.00 |
| 01/02/14 | BFE | 1.20 | Overseeing service and filing of 12th report; correspondence re: adjournment of request for approval of 12th report. | 1,008.00 |

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #616527 -- page 3

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 01/03/14 | BFE | 2.50 | Preparing for and attending court hearing for recognition motion. | 2,100.00 |

OUR FEE **\$19,968.00**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|--------------------------------------|-----------------------|-----------------|--------------------|
| Empey, Brian F. Clerk, Litigation | 24.00 hrs 1.10 hrs | 828.56 75.00 | 19,885.50 82.50 |

DISBURSEMENTS

| | |
|---------------------------|--------|
| Telephone - Long Distance | 7.80 |
| Copies | 38.75 |
| Delivery - Courier | 167.11 |

TOTAL DISBURSEMENTS **\$213.66**

TOTAL FEES ON THIS INVOICE **\$19,968.00**

HST ON FEES **2,595.84**

NON TAXABLE DISBURSEMENTS **0.00**

TAXABLE DISBURSEMENTS **213.66**

TOTAL DISBURSEMENTS ON THIS INVOICE **\$213.66**

HST ON TAXABLE DISBURSEMENT **27.78**

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$22,805.28**

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

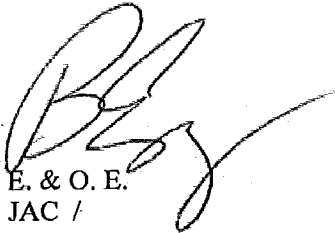
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #616527 -- page 4

TRUST FUNDS

\$46,641.38

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



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Bay Adelaide Centre
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Toronto, Ontario M5H 2S7
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Facsimile: 416.979.1234
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Invoice #616527 -- page 5

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|-------------------|
| 12/06/13 | 614663 | \$1,578.61 | \$0.00 | \$1,578.61 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$1,578.61 |



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
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Invoice #616527 -- page 6

PAYMENT OPTIONS

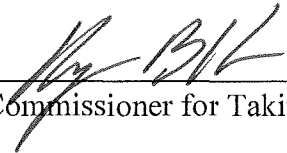
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 616527 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "O" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

February 12, 2014

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 618236
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|--------|
| 01/07/14 | BFE | 0.60 | Telephone conference with J. Dietrich re: update including cancelling confirmation hearing; telephone conference with J. Walker and A. Yandreski re: update. | 504.00 |
| 01/08/14 | BFE | 1.10 | Reviewing Docket #1163 in US proceedings (motion to approve engagement re: exit financing) and discussing issues with J. Walker and A. Yandreski; voicemail to J. Dietrich re: same. | 924.00 |
| 01/09/14 | BFE | 0.30 | Voicemail and telephone conference with J. Dietrich re: support for proposed motion re: exit financing arrangements; email to client re: response from J. Dietrich. | 252.00 |
| 01/16/14 | BFE | 0.50 | Telephone conference with J. Dietrich and reporting to client on update from the U.S. proceedings. | 420.00 |
| 01/20/14 | BFE | 0.40 | Telephone conference with J. Dietrich, J. Walker and A. Yandreski re: update on the US proceedings and motion for a Bridge DIP. | 336.00 |
| 01/22/14 | BFE | 0.20 | Emails with J. Dietrich re: update from today's hearing. | 168.00 |
| 01/24/14 | BFE | 0.60 | Emails and telephone conferences with D. Dietrich and with J. Walker and A. Yandreski re: scheduling next Canadian | 504.00 |

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| | | | motion and re: further update from US proceedings. | |
| 01/28/14 | BFE | 0.50 | Emails with Dentons and with client re: Debtors' urgent request to reschedule next recognition hearing. | 420.00 |
| 01/30/14 | BFE | 0.50 | Telephone conference with J. Dietrich re: further update about January 31 hearing in the US Court; reporting to client re: same. | 420.00 |
| 01/31/14 | BFE | 0.40 | Telephone calls and emails re: updates from today's hearing in US Court. | 336.00 |
| 02/03/14 | BFE | 3.80 | Reviewing draft motion materials and providing comments to Dentons; discussing motion and report with clients; reviewing Motion Record as served, including blacklines of draft U.S. orders; reviewing draft Thirteenth Report. | 3,192.00 |
| 02/04/14 | JAC | 0.30 | Review Motion record and status with B. Empey. | 307.50 |
| 02/04/14 | BFE | 3.60 | Marking up and editing draft Thirteenth Report; instructions for updating service list and preparing for service and filing of report; updates from J. Dietrich and from clients re: status of U.S. hearing; finalizing report; overseeing service and filing of report; reviewing entered U.S. orders. | 3,024.00 |
| 02/05/14 | BFE | 1.60 | Preparing for and attending at Court hearing of motion for recognition. | 1,344.00 |

OUR FEE **\$12,256.50**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|--------------------|-----------|----------|-----------|
| Empey, Brian F. | 14.10 hrs | 840.00 | 11,844.00 |
| Carfagnini, Jay A. | .30 hrs | 1,025.00 | 307.50 |
| Clerk, Litigation | 1.40 hrs | 75.00 | 105.00 |


DISBURSEMENTS

Copies 39.50

Invoice #618236 -- page 3

| | |
|--|--------------------|
| Travel - Out of Town | 17.96 |
| TOTAL DISBURSEMENTS | \$57.46 |
| <hr/> | |
| TOTAL FEES ON THIS INVOICE | \$12,256.50 |
| HST ON FEES | 1,593.35 |
| NON TAXABLE DISBURSEMENTS | 0.00 |
| TAXABLE DISBURSEMENTS | 57.46 |
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$57.46 |
| HST ON TAXABLE DISBURSEMENT | 7.47 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$13,914.78 |
| <hr/> | |
| TRUST FUNDS | \$46,641.38 |
| <hr/> | |

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP


E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|--------------------|
| 01/10/14 | 616527 | \$22,805.28 | \$0.00 | \$22,805.28 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$22,805.28 |

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #618236 -- page 5

PAYMENT OPTIONS

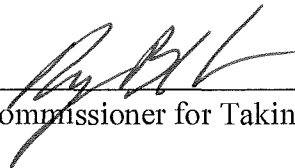
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 618236 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "P" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

March 4, 2014

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 619743
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 02/12/14 | BFE | 1.00 | Telephone conference with J. Dietrich, J. Walker and A. Yandreski re: updates on US plan. | 840.00 |
| 02/13/14 | BFE | 0.20 | Emails re: availability for Court motion Feb 26th. | 168.00 |
| 02/18/14 | BFE | 1.80 | Review US motion re: Disclosure Statement for Third Amended Plan; review draft materials for recognition of proposed US order re: Disclosure and Solicitation. | 1,512.00 |
| 02/19/14 | BFE | 1.00 | Telephone conference with J. Walker and A. Yandreski re: upcoming recognition motion and comments on draft materials; voicemail and email to J. Dietrich re: comments. | 840.00 |
| 02/22/14 | BFE | 1.00 | Review draft Fourteenth Report. | 840.00 |
| 02/23/14 | BFE | 3.20 | Reviewing Motion Record served by Foreign Representative; editing and commenting on draft Fourteenth Report. | 2,688.00 |
| 02/24/14 | BFE | 3.30 | Discussing and reviewing edits to draft Report; reviewing entered U.S. Order and Disclosure Statement served by Dentons; drafting revisions to Report and discussing with A. Yandreski; sending draft to Dentons for comment. | 2,772.00 |
| 02/25/14 | BFE | 1.00 | Telephone conference with B. Moran (Dentons) re: comments | 840.00 |

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Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #619743 -- page 2

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| | | | on Report; telephone conference with A. Yandreski re: finalizing Report; overseeing service and filing of Fourteenth Report. | |
| 02/26/14 | BFE | 1.50 | Preparing for and attending at hearing of Recognition Motion re: Third Amended Plan Disclosure Statement. | 1,260.00 |

OUR FEE **\$11,760.00**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-----------------|-----------|--------|-----------|
| Empey, Brian F. | 14.00 hrs | 840.00 | 11,760.00 |

DISBURSEMENTS

| | |
|--------------------|--------|
| Copies | 427.00 |
| Conference Calls | 5.84 |
| Delivery - Courier | 52.02 |

TOTAL DISBURSEMENTS **\$484.86**

TOTAL FEES ON THIS INVOICE **\$11,760.00**

HST ON FEES **1,528.80**

NON TAXABLE DISBURSEMENTS **0.00**

TAXABLE DISBURSEMENTS **484.86**

TOTAL DISBURSEMENTS ON THIS INVOICE **\$484.86**

HST ON TAXABLE DISBURSEMENT **63.03**

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$13,836.69**

Goodmans^{LLP}

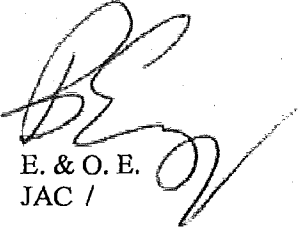
Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
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Invoice #619743 -- page 3

TRUST FUNDS

\$46,991.19

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|--------------------|
| 02/12/14 | 618236 | \$13,914.78 | \$0.00 | \$13,914.78 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$13,914.78 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
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Invoice #619743 -- page 5

PAYMENT OPTIONS

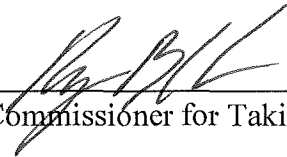
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 619743 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "Q" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

April 2, 2014

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877

OUR INVOICE NO. 621632

GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|--------|
| 03/12/14 | BFE | 0.50 | Telephone conference with J. Salmas (Dentons) and email reporting to J. Walker and A. Yandreski re: likely delay before next order in the U.S. proceedings. | 420.00 |
| 03/13/14 | BFE | 0.40 | Telephone conference with A. Yandreski re: US hearings next week. | 336.00 |
| 03/14/14 | BFE | 0.20 | Voicemail to J. Salmas re: next week's hearings. | 168.00 |
| 03/31/14 | BFE | 0.40 | Review Confidentiality Agreement for Discovery materials. | 336.00 |

OUR FEE

\$1,260.00

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-----------------|----------|--------|----------|
| Empey, Brian F. | 1.50 hrs | 840.00 | 1,260.00 |

DISBURSEMENTS

| | | | |
|----------------------------|--|--|-----------------|
| Delivery - Courier | | | 164.67 |
| TOTAL DISBURSEMENTS | | | \$164.67 |

| | | | |
|--|--|--------|-------------------|
| TOTAL FEES ON THIS INVOICE | | | \$1,260.00 |
| HST ON FEES | | | 163.80 |
| NON TAXABLE DISBURSEMENTS | | 0.00 | |
| TAXABLE DISBURSEMENTS | | 164.67 | |
| TOTAL DISBURSEMENTS ON THIS INVOICE | | | \$164.67 |
| HST ON TAXABLE DISBURSEMENT | | | 21.41 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | | | \$1,609.88 |

| | | | |
|-------------|--|--|-------------|
| TRUST FUNDS | | | \$47,020.03 |
|-------------|--|--|-------------|

Goodmans^{LLP}

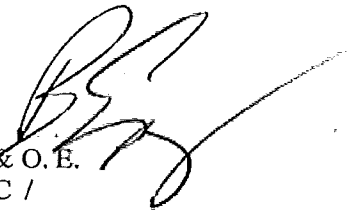
Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #621632 -- page 3

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP


E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #621632 -- page 4

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|--------------------|
| 03/04/14 | 619743 | \$13,836.69 | \$0.00 | \$13,836.69 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$13,836.69 |



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
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Invoice #621632 -- page 5

PAYMENT OPTIONS

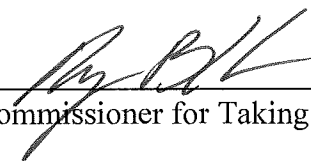
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 621632 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "R" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

May 16, 2014

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 624782
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 04/01/14 | BFE | 0.50 | Telephone conference with J. Walker and A. Yandreski re: new Court schedule for confirmation hearing and re: Confidentiality Agreement; emails with Dentons re: availability for Court. | 420.00 |
| 04/04/14 | BFE | 0.50 | Conference call with Dentons and Alvarez & Marsal re: status update. | 420.00 |
| 04/07/14 | BFE | 1.20 | Reviewing draft motion materials from Dentons; telephone conference with J. Walker and A. Yandreski and telephone conference with B. Moran re: comments on draft motion; telephone conference with J. Walker re: timing of 15th report. | 1,008.00 |
| 04/08/14 | BFE | 3.20 | Telephone conference with A. Yandreski re: timing; review and edit draft 15th report; discuss comments with A. Yandreski; email update to Dentons; oversee service of the Fifteenth Report; emails with Bennett Jones re: Report. | 2,688.00 |
| 04/10/14 | BFE | 0.50 | Reviewing Supplemental Affidavit served by Dentons and reporting to client. | 420.00 |
| 04/11/14 | BFE | 2.00 | Preparing for and attending at Court hearing for recognition motion (DIP amendment order and extension of cash | 1,680.00 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #624782 -- page 2

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| | | | collateral order) and approval of activities of Information Officer. | |
| 04/14/14 | BFE | 0.20 | Telephone conferences with J. Salmas and J. Walker re: May 5th and 6th hearings in New York. | 168.00 |
| 05/04/14 | BFE | 3.00 | Travel to New York for May 5 and 6 hearing. | 2,520.00 |
| 05/05/14 | BFE | 8.50 | Attending hearing in New York. | 7,140.00 |
| 05/06/14 | BFE | 7.50 | Attending Confirmation hearing in New York; discussion with Milbank and with J. Salmas and J. Walker re: coordination for Canadian proceedings. | 6,300.00 |
| 05/07/14 | BFE | 2.50 | Travel from New York. | 2,100.00 |
| 05/08/14 | BFE | 5.00 | Attending US Court hearing by conference call for reading of Bench Ruling; follow-up emails with J. Salmas and J. Walker. | 4,200.00 |

OUR FEE **\$29,146.50**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-------------------|-----------|--------|-----------|
| Empey, Brian F. | 34.60 hrs | 840.00 | 29,064.00 |
| Clerk, Litigation | 1.10 hrs | 75.00 | 82.50 |

DISBURSEMENTS

| | |
|----------------------|----------|
| Copies | 154.50 |
| Delivery - Courier | 62.58 |
| Travel - Out of Town | 1,302.08 |

TOTAL DISBURSEMENTS **\$1,519.16**

TOTAL FEES ON THIS INVOICE **\$29,146.50**

HST ON FEES **3,789.05**

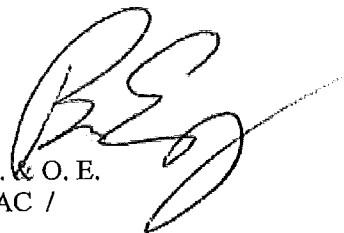
Goodmans^{LLP}

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Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #624782 -- page 3

| | |
|--|--------------------|
| NON TAXABLE DISBURSEMENTS | 0.00 |
| TAXABLE DISBURSEMENTS | 1,519.16 |
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$1,519.16 |
| HST ON TAXABLE DISBURSEMENT | 197.49 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$34,652.20 |
| <hr/> | |
| TRUST FUNDS | \$47,047.08 |

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP


E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #624782 -- page 4

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|-------------------|
| 04/02/14 | 621632 | \$1,609.88 | \$0.00 | \$1,609.88 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$1,609.88 |

PAYMENT OPTIONS

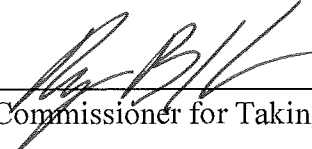
Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 0004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 624782 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "S" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

August 7, 2014

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 629725
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|--------|
| 05/14/14 | BFE | 0.30 | Prepare initial draft of fee affidavit. | 252.00 |
| 05/15/14 | BFE | 0.80 | Reviewing and revising draft fee affidavit for Information Officer and sending to client for review; emails with J. Salmas re: status of US plan. | 672.00 |
| 05/23/14 | BFE | 0.30 | Update call with J. Salmas, J. Walker and A. Yandreski. | 252.00 |
| 05/27/14 | BFE | 0.30 | Telephone conference with J. Walker and A. Yandreski re: planning for next report and hearing. | 252.00 |
| 05/29/14 | BFE | 0.30 | Reading U.S. order authorizing mediator; emails re: scheduling for recognition of Cash Collateral extension. | 252.00 |
| 05/30/14 | BFE | 0.20 | Emails with J. Salmas, B. Moran, J. Walker and A. Yandreski re: next recognition motion(s). | 168.00 |
| 06/05/14 | BFE | 0.20 | Telephone conference with J. Walker; email to J. Salmas requesting update. | 168.00 |
| 06/20/14 | BFE | 0.30 | Telephone conference with J. Salmas and A. Yandreski re: update and proposed communications with Service List and Court. | 252.00 |

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 06/23/14 | BFE | 0.20 | Reviewing Dentons' emails re: June 27th hearing. | 168.00 |
| 06/25/14 | BFE | 0.20 | Telephone conference with J. Walker and emails with J. Salmas re: timing for recognition of extended DIP. | 168.00 |
| 06/27/14 | BFE | 0.20 | Telephone conference with J. Salmas re: update and proposed timing of hearing and of delivery of drafts. | 168.00 |
| 06/30/14 | BFE | 0.50 | Reviewing Mediator's Memorandum and Notice of Status Conference; emails with clients and J. Salmas; making arrangements to listen in to US Court's status conference of July 1. | 420.00 |
| 07/01/14 | BFE | 1.30 | Dial-in and listen to Status Conference in US Court (Judge Chapman). | 1,092.00 |
| 07/02/14 | BFE | 1.10 | Telephone conference with J. Walker and A. Yandreski re: developments (announced outline of plan and timing of confirmation and DIP); email to J. Salmas and telephone conference with J. Salmas; dial in to continuation of Status Conference in US Court. | 924.00 |
| 07/03/14 | BFE | 1.40 | Reviewing drafts of Dentons' motion material; telephone conference with J. Walker and A. Yandreski to discuss same; telephone conference with B. Moran to provide comments; reviewing revised drafts. | 1,176.00 |
| 07/04/14 | BFE | 2.60 | Telephone conference with J. Walker re: revised motion materials; receiving service of Motion Record from Dentons; reviewing and commenting on draft Information Officer's 16th report; telephone conference and email with A. Yandreski re: comments on draft; circulating draft report to Dentons; overseeing service and filing of 16th report. | 2,184.00 |
| 07/08/14 | BFE | 1.60 | Preparing for and attending hearing for recognition of five US orders. | 1,344.00 |
| 07/09/14 | BFE | 0.30 | Reading US filing re: proposed Eighth Order Amending Inc. DIP. | 252.00 |
| 07/10/14 | BFE | 0.20 | Telephone conference with J. Salmas re: update on US proceedings. | 168.00 |
| 07/11/14 | BFE | 0.50 | Reviewing draft motion materials from Dentons for July 15th | 420.00 |

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| | | | hearing, discussing with A. Yandreski (by email); emails with Dentons re: revised maturity of DIP. | |
| 07/13/14 | BFE | 2.20 | Reviewing served Motion Record for recognition of Third Replacement LP DIP Order; reviewing and commenting on draft Seventeenth Report; emails with J. Walker and A. Yandreski re: instructions, comments and next steps; responding to email from S. Zweig re: adjournment of approval of Report. | 1,848.00 |
| 07/14/14 | BFE | 2.80 | Reviewing further draft of 17th Report, telephone conference with A. Yandreski re: final comments; oversee service and filing of 17th Report; dial-in to Status Hearing of US Court; reviewing Supplemental Affidavit. | 2,352.00 |
| 07/15/14 | BFE | 1.50 | Preparing for and attending hearing for recognition of Third Replacement DIP Order; discussing next steps with J. Salmas and A. Yandreski. | 1,260.00 |
| 07/16/14 | BFE | 0.20 | Reviewing and responding to email from J. Salmas re: upcoming scheduling hearing in the US Court. | 168.00 |
| 07/18/14 | BFE | 0.40 | Reviewing and commenting on draft motion material from Dentons for next Recognition Hearing. | 336.00 |
| 07/21/14 | BFE | 0.80 | Conference call with Dentons and J. Walker and A. Yandreski re: update from US and next steps; further conference call re: J. Salmas re: US Debtors not proceeding with DIP extension; reporting to clients. | 672.00 |
| 07/22/14 | BFE | 1.00 | Attending status hearing at Court (in chambers). | 840.00 |
| 07/24/14 | BFE | 0.20 | Emails re: scheduling and re: US Court materials. | 168.00 |
| 07/27/14 | BFE | 1.20 | Reviewing Motion Record served by Dentons; reviewing and commenting on draft 18th Report. | 1,008.00 |
| 07/28/14 | BFE | 2.10 | Reviewing further draft of 18th Report, providing comments, emails with Dentons re: their review and comment; finalizing 18th Report and instructing for service and filing thereof. | 1,764.00 |
| 07/29/14 | BFE | 0.60 | Update call with Dentons and Alvarez & Marsal; reviewing materials for tomorrow's motion. | 504.00 |

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 07/30/14 | BFE | 1.20 | Preparing for an attending motion; emails re: update on US. | 1,008.00 |
| 08/01/14 | BFE | 1.20 | Emails with Dentons re: scheduling of next motion; conference call with J. Walker, A. Yandreski and Dentons re: status update from US discussions, US DIP and Cash Collateral Orders and planning for next week's recognition hearing; reviewing and commenting on draft Notice of Motion and order for next week's hearing. | 1,008.00 |

OUR FEE **\$23,935.50**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|--------------------------------------|-----------------------|-----------------|---------------------|
| Empey, Brian F. Clerk, Litigation | 28.20 hrs 3.30 hrs | 840.00 75.00 | 23,688.00 247.50 |

DISBURSEMENTS

| | |
|------------------------------------|----------|
| Meals - Out of Town Travel | 31.70 |
| Transportation | 143.09 |
| Travel - Local | 49.41 |
| Parking/ Cab / Mileage | 47.32 |
| Copies | 298.50 |
| Telephone - Cellular Phone Charges | 7.99 |
| Travel Accommodation | 1,241.89 |
| Conference Calls | 288.98 |
| Delivery - Courier | 235.00 |

TOTAL DISBURSEMENTS **\$2,343.88**

TOTAL FEES ON THIS INVOICE **\$23,935.50**

HST ON FEES **3,111.62**

NON TAXABLE DISBURSEMENTS **0.00**

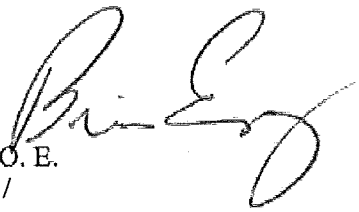
Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #629725 -- page 5

| | |
|---------------------------------------|-------------|
| TAXABLE DISBURSEMENTS | 2,343.88 |
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$2,343.88 |
| HST ON TAXABLE DISBURSEMENT | 304.70 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$29,695.70 |
| <hr/> | |
| TRUST FUNDS | \$47,129.24 |
| <hr/> | |

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP


E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #629725 -- page 6

PAYMENT OPTIONS

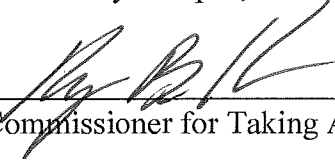
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 629725 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "T" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

September 8, 2014

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 631292
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 08/03/14 | BFE | 1.80 | Reviewing Motion Record served by Dentons; reviewing and commenting on draft 19th Report. | 1,512.00 |
| 08/04/14 | BFE | 0.20 | Circulating draft 19th Report to Dentons for comment. | 168.00 |
| 08/05/14 | BFE | 1.20 | Finalizing 19th Report; overseeing service and filing of 19th Report; emails with Dentons re: tomorrow's hearing. | 1,008.00 |
| 08/06/14 | BFE | 1.60 | Preparing for and attending Court hearing for recognition of DIP and Cash Collateral Orders and approval of 18th Report; emails re: notice of status conference. | 1,344.00 |
| 08/08/14 | BFE | 0.30 | Reviewing U.S. Court Docket for new Plan and Disclosure Statement filed by Debtors; emails with Dentons and Alvarez and Marsal re: same. | 252.00 |
| 08/11/14 | BFE | 1.50 | Listening to Status Hearing in U.S. Court. | 1,260.00 |
| 08/18/14 | BFE | 1.80 | Telephone conference with B. Moran re: developments in U.S. proceedings; email update to J. Walker and A. Yandreski; reviewing scheduling Order. | 1,512.00 |
| 08/19/14 | BFE | 1.00 | Telephone conference with Dentons and follow-up emails re: update on next steps in U.S. Proceedings and possible | 840.00 |

Invoice #631292 -- page 2

| Date | TKID | Hours | Description | Value |
|----------------|------|-------|--|--------------------|
| | | | scheduling for recognition motions; emails with clients re: same. | |
| 08/20/14 | BFE | 1.00 | Reviewing draft motion materials from Dentons, discussing same with J. Walker and with A. Yandreski; emails to Dentons re: motion. | 840.00 |
| 08/21/14 | BFE | 2.50 | Reviewing, editing and commenting on draft 20th Report; emails with clients and with Dentons re: 20th Report; overseeing service and filing of 20th Report. | 2,100.00 |
| 08/25/14 | BFE | 0.20 | Emails re: tomorrow's hearing. | 168.00 |
| 08/26/14 | BFE | 4.80 | Preparing for and attending at Court hearing for recognition of Disclosure and Solicitation Order and scheduling; discussing next steps with J. Walker; reviewing draft affidavit; discussing comments on draft affidavit with A. Yandreski; discussing 21st Report with A. Yandreski; mark-up draft affidavit and email to Dentons; reviewing and commenting on draft 21st Report; email to Dentons re: draft 21st Report for their revision. | 4,032.00 |
| 08/27/14 | BFE | 1.90 | Reviewing and editing draft 21st Report and discussing comments with A. Yandreski; emails with Dentons re: finalizing Report; overseeing service and filing of 21st Report. | 1,596.00 |
| 08/29/14 | BFE | 0.30 | Reviewing Supplemental Affidavit served by Dentons re: entered US Orders for September 2nd Recognition Hearing. | 252.00 |
| 09/02/14 | BFE | 0.80 | Preparing for and attending at Court hearing for recognition of DIP Order and Cash Collateral Order. | 672.00 |
| <hr/> | | | | |
| OUR FEE | | | | \$17,638.50 |

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|--------------------------------------|-----------------------|-----------------|--------------------|
| Empey, Brian F. Clerk, Litigation | 20.90 hrs 1.10 hrs | 840.00 75.00 | 17,556.00 82.50 |

DISBURSEMENTS

| | |
|--------------------|----------|
| Copies | 1,025.00 |
| Conference Calls | 64.91 |
| Delivery - Courier | 396.79 |

TOTAL DISBURSEMENTS \$1,486.70

TOTAL FEES ON THIS INVOICE \$17,638.50

HST ON FEES 2,293.01

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 1,486.70

TOTAL DISBURSEMENTS ON THIS INVOICE \$1,486.70

HST ON TAXABLE DISBURSEMENT 193.27

TOTAL THIS INVOICE (CANADIAN DOLLARS) \$21,611.48

TRUST FUNDS \$47,156.34

Goodmans^{LLP}

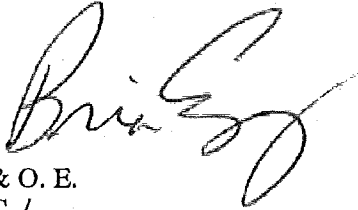
Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #631292 -- page 4

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|--------------------|
| 08/07/14 | 629725 | \$29,695.70 | \$0.00 | \$29,695.70 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$29,695.70 |

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #631292 -- page 6

PAYMENT OPTIONS

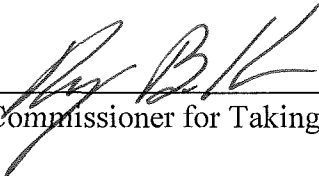
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 631292 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "U" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

November 30, 2014

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 636559
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 10/01/14 | BFE | 0.90 | Telephone conference with J. Walker re: status update; reviewing filings and emails re: Second Amended Inc. Plan. | 756.00 |
| 10/02/14 | BFE | 0.30 | Reviewing filings and notices by Ad Hoc Secured Lenders. | 252.00 |
| 10/06/14 | BFE | 2.10 | Participating by Court Call (listen only) in Status Conference and discussing same. | 1,764.00 |
| 10/07/14 | BFE | 0.50 | Update call and discussion of next steps with J. Salmas and J. Walker. | 420.00 |
| 10/14/14 | BFE | 0.20 | Emails from J. Salmas. | 168.00 |
| 10/15/14 | BFE | 0.20 | Telephone conference with J. Salmas re: upcoming hearing. | 168.00 |
| 10/16/14 | BFE | 0.20 | Telephone conference with J. Walker re: upcoming hearing. | 168.00 |
| 10/17/14 | BFE | 0.20 | Emails re: adjournment of October 20 Hearing. | 168.00 |
| 10/21/14 | BFE | 0.50 | Conference call with Dentons and J. Walker re: update from Milbank. | 420.00 |
| 10/26/14 | BFE | 2.00 | Half of travel time to New York. | 1,680.00 |
| 10/27/14 | BFE | 3.50 | Attending hearing re: LightSquared Inc. guaranty issues in | 2,940.00 |

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| | | | New York bankruptcy court; discussing status of case with J. Salmas and J. Walker. | |
| 10/28/14 | BFE | 2.80 | Breakfast meeting with J. Walker re: next steps in both Courts; half of travel time from New York to Toronto; read Notice of Presentment of Inc. DIP extension order and email to client re: same. | 2,352.00 |
| 10/30/14 | BFE | 1.50 | Dial in to US Court Hearing re: Guarantee decision. | 1,260.00 |
| 11/03/14 | BFE | 1.60 | Status Hearing (by Court Call); telephone conference with J. Walker and A. Yandreski. | 1,344.00 |
| 11/06/14 | BFE | 0.30 | Update call with Dentons and Alvarez. | 252.00 |
| 11/07/14 | BFE | 0.70 | Telephone conference with J. Salmas and S. Zweig re: lenders' position on recognition; telephone conference with J. Walker to seek instructions; email to J. Salmas and S. Zweig re: our position on proposal to seek recognition on November 14th. | 588.00 |
| 11/13/14 | BFE | 1.30 | Reviewing draft motion materials from Dentons and discussing comments with A. Yandreski; emails re: timing of service of motion record and cancellation of U.S. status hearing. | 1,092.00 |
| 11/14/14 | BFE | 1.00 | Reviewing revised motion materials from Dentons, discussing comments with A. Yandreski and telephone conference with B. Moran re: same; reviewing US docket, forwarding Harbinger Notice of Appeal to J. Walker. | 840.00 |
| 11/15/14 | BFE | 1.80 | Reviewing served Motion Record from Dentons; reviewing and editing draft 22nd report. | 1,512.00 |
| 11/16/14 | BFE | 0.20 | Correspondence to Dentons re: draft report. | 168.00 |
| 11/17/14 | BFE | 1.00 | Emails re: finalizing Report; overseeing service and filing of 22nd Report. | 840.00 |
| 11/19/14 | BFE | 0.20 | Email correspondence with counsel re: tomorrow's hearing. | 168.00 |
| 11/20/14 | BFE | 1.00 | Preparing for and attending hearing for recognition of amended DIP financing and cost collateral orders. | 840.00 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #636559 -- page 3

OUR FEE

\$20,407.50

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|--------------------------------------|-----------------------|-----------------|---------------------|
| Empey, Brian F. Clerk, Litigation | 24.00 hrs 3.30 hrs | 840.00 75.00 | 20,160.00 247.50 |

DISBURSEMENTS

| | |
|----------------------|----------|
| Transportation | 55.38 |
| Travel - Local | 112.54 |
| Copies | 197.50 |
| Conference Calls | 82.94 |
| Delivery - Courier | 190.16 |
| Travel - Out of Town | 1,368.35 |

TOTAL DISBURSEMENTS

\$2,006.87

TOTAL FEES ON THIS INVOICE

\$20,407.50

HST ON FEES

2,652.98

NON TAXABLE DISBURSEMENTS

0.00

TAXABLE DISBURSEMENTS

2,006.87

TOTAL DISBURSEMENTS ON THIS INVOICE

\$2,006.87

HST ON TAXABLE DISBURSEMENT

260.89

TOTAL THIS INVOICE (CANADIAN DOLLARS)

\$25,328.24

TRUST FUNDS

\$47,238.71

Goodmans^{LLP}

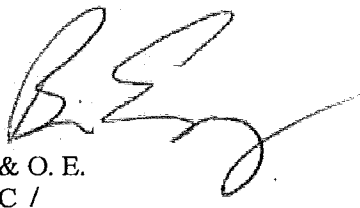
Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
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Invoice #636559 -- page 4

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



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Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
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Invoice #636559 -- page 5

PAYMENT OPTIONS

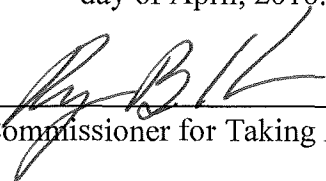
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 636559 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "V" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

February 5, 2015

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 640044
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|--------|
| 12/04/14 | BFE | 0.40 | Conference call update with J. Salmas, B. Moran, J. Walker and A. Yandreski. | 336.00 |
| 12/08/14 | BFE | 0.20 | Reviewing US court docket, email Notice of Status Conference to clients. | 168.00 |
| 12/17/14 | BFE | 0.20 | Telephone conference with J. Salmas re: update; email to clients. | 168.00 |
| 12/18/14 | BFE | 1.00 | Listening to Status Conference hearing in U.S. Court and reporting to clients. | 840.00 |
| 01/05/15 | BFE | 0.30 | Reviewing US Court Docket, forwarding motion re: break fee to clients. | 255.00 |
| 01/08/15 | BFE | 0.50 | Reviewing US Court docket and advising client re: adjournment of Break Fee Motion; telephone conference with J. Salmas re: proposed scheduling and timing. | 425.00 |
| 01/09/15 | BFE | 0.30 | Telephone conference with J. Walker and A. Yandreski re: update and proposed timing; voicemail to J. Salmas re: response to timing. | 255.00 |
| 01/14/15 | BFE | 0.40 | Confirming by emails with Dentons re: Hearing Request; | 340.00 |

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| | | | telephone conference with J. Salmas re: further update on documents and timing; emails with J. Walker re: tomorrow. | |
| 01/15/15 | BFE | 0.30 | Emails with J. Salmas and J. Walker re: result of today's hearing in N.Y. | 255.00 |
| 01/20/15 | BFE | 1.50 | Attending Disclosure Statement Hearing in US Court by telephone (listen only); discuss scheduling outcome with clients. | 1,275.00 |
| 01/21/15 | BFE | 0.20 | Telephone conference with J. Salmas re: proposed change to timing of recognition motion. | 170.00 |
| 01/22/15 | BFE | 0.80 | Telephone conference with A. Yandreski re: developments in the U.S. and potential impact on timing for recognition of financing order; email to J. Salmas re: instructions; telephone conference with S. Zweig and J. Salmas re: approach to financing recognition motion. | 680.00 |
| 01/26/15 | BFE | 0.40 | Telephone conference with A. Yandreski re: update and to discuss approach to drafting the report. | 340.00 |
| 01/27/15 | BFE | 0.50 | Discussions with J. Salmas re: upcoming recognition motion; emails to A. Yandreski with updates re: financing and recognition. | 425.00 |
| 01/28/15 | BFE | 2.70 | Emails with J. Salmas and with A. Yandreski re: drafts; reviewing extensive drafts and blacklines re: US financing motions and recognition motion; reviewing US Court Docket for filings of Notices of Presentment. | 2,295.00 |
| 01/29/15 | BFE | 3.80 | Reviewing filed Notices of Presentment re: DIP and Cash Collateral Orders; reviewing draft Notice of Motion and Affidavit from Dentons, emails re: same; reviewing and commenting on first draft of Twenty-Third Report; reviewing further drafts of Report; reviewing Motion Record served late in the evening. | 3,230.00 |
| 01/30/15 | BFE | 3.40 | Reviewing and commenting on drafts of Report; telephone conferences with J. Walker and A. Yandreski re: same; reviewing final of Twenty-Third Report and overseeing service and filing of same; receipt of service of Supplementary Affidavit. | 2,890.00 |

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Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #640044 -- page 3

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|--------|
| 01/30/15 | MRT | 1.90 | Filing documents for February 2 motion at the Commercial List office (330 University) and deliver USB Key to 361 University. | 551.00 |
| 01/31/15 | BFE | 0.40 | Monitoring exchange of emails regarding wording change to Order requested by Lenders; email and telephone conference with J. Walker re: instructions on proposed amendment to Order. | 340.00 |

OUR FEE **\$15,238.00**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|------------------------|-----------|--------|-----------|
| Empey, Brian F. (2014) | 1.80 hrs | 840.00 | 1,512.00 |
| Empey, Brian F. (2015) | 15.50 hrs | 850.00 | 13,175.00 |
| Thomas, Melanie | 1.90 hrs | 290.00 | 551.00 |

DISBURSEMENTS

| | |
|----------------------------|----------|
| Meals - Out of Town Travel | 307.57 |
| Copies | 229.50 |
| Travel Accommodation | 1,305.57 |
| Conference Calls | 112.19 |
| Delivery - Courier | 6.98 |

TOTAL DISBURSEMENTS **\$1,961.81**

TOTAL FEES ON THIS INVOICE **\$15,238.00**

HST ON FEES **1,980.94**

NON TAXABLE DISBURSEMENTS **0.00**

TAXABLE DISBURSEMENTS **1,961.81**

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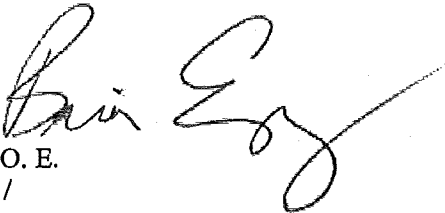
Barristers & Solicitors
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333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #640044 -- page 4

| | |
|--|--------------------|
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$1,961.81 |
| HST ON TAXABLE DISBURSEMENT | 255.04 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$19,435.79 |

| | |
|-------------|-------------|
| TRUST FUNDS | \$47,293.98 |
|-------------|-------------|

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GOODMANS LLP


E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



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Telephone: 416.979.2211
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Invoice #640044 -- page 5

PAYMENT OPTIONS

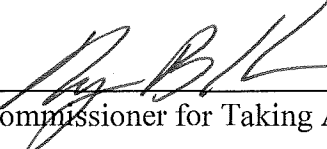
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 640044 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "W" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

March 23, 2015

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 642524
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 02/01/15 | BFE | 0.80 | Various emails re: further amendments requested by Lenders; reviewing Supplemental Affidavits. | 680.00 |
| 02/02/15 | BFE | 3.00 | Preparing for and attending at Court for hearing of motion to recognize four US orders. | 2,550.00 |
| 02/19/15 | BFE | 0.40 | Reviewing US Court Docket and reviewing certification re: Tabulation of Votes. | 340.00 |
| 02/20/15 | BFE | 0.30 | Reviewing Plan provisions re: treatment of a rejected class; email J. Walker re: travel for Confirmation Hearing. | 255.00 |
| 02/23/15 | BFE | 0.20 | Emails re: update call and re: travel for Confirmation Hearing. | 170.00 |
| 02/24/15 | BFE | 1.30 | Conference call with Dentons (J. Salmas, S. VanAllen) and clients (J. Walker and A. Yandreski) re: update on confirmation process; wrap-up call with J. Walker and A. Yandreski; review Plan re: conditions and re: voting. | 1,105.00 |
| 03/04/15 | BFE | 2.80 | Review SPSO's objection to Plan Confirmation; participate (listen only) by Court Call in US Court's Status Conference; call with J. Salmas, J. Walker, A. Yandreski re: attendance at US Court next week. | 2,380.00 |

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Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #642524 -- page 2

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 03/06/15 | BFE | 1.40 | Reviewing filed materials for Confirmation Hearing. | 1,190.00 |
| 03/08/15 | BFE | 3.50 | Reviewing materials supporting objections to confirmation; one half of travel time to New York. | 2,975.00 |
| 03/09/15 | BFE | 8.20 | Attending Confirmation Hearing in New York Court; discussing events with J. Walker and J. Salmas. | 6,970.00 |
| 03/10/15 | BFE | 7.50 | Attending Confirmation Hearing in New York Court. | 6,375.00 |
| 03/11/15 | BFE | 5.00 | Attending Confirmation Hearing in New York Court. | 4,250.00 |
| 03/12/15 | BFE | 8.50 | Attending Confirmation Hearing in New York Court; discussing latest developments with J. Salmas. | 7,225.00 |
| 03/13/15 | BFE | 2.80 | One half of travel time from New York; email to J. Walker re: update from yesterday's Court session. | 2,380.00 |
| 03/16/15 | BFE | 3.70 | Dial-in to Confirmation Hearing. | 3,145.00 |
| 03/17/15 | BFE | 0.20 | Emails with J. Walker and A. Yandreski re: today's announcement of amendments to deal with SPSO's objections to Plan. | 170.00 |

OUR FEE **\$42,160.00**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-----------------|-----------|--------|-----------|
| Empey, Brian F. | 49.60 hrs | 850.00 | 42,160.00 |

DISBURSEMENTS

| | |
|--------------------|--------|
| Copies | 1.25 |
| Conference Calls | 64.78 |
| Delivery - Courier | 166.18 |

TOTAL DISBURSEMENTS **\$232.21**

TOTAL FEES ON THIS INVOICE **\$42,160.00**

Goodmans^{LLP}

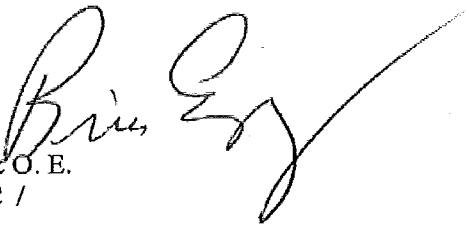
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333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
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goodmans.ca

Invoice #642524 -- page 3

| | |
|--|--------------------|
| HST ON FEES | 5,480.80 |
| NON TAXABLE DISBURSEMENTS | 0.00 |
| TAXABLE DISBURSEMENTS | 232.21 |
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$232.21 |
| HST ON TAXABLE DISBURSEMENT | 30.19 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$47,903.20 |

| | |
|-------------|-------------|
| TRUST FUNDS | \$47,333.32 |
|-------------|-------------|

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP


E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



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Toronto, Ontario M5H 2S7

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Invoice #642524 -- page 4

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|--------------------|
| 02/05/15 | 640044 | \$19,435.79 | \$0.00 | \$19,435.79 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$19,435.79 |



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #642524 -- page 5

PAYMENT OPTIONS

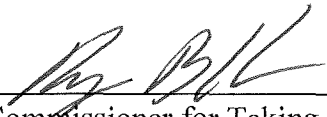
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 642524 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "X" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

April 15, 2015

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 643705
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 03/23/15 | BFE | 0.30 | Call with J. Salmas, J. Walker and A. Yandreski re: timing of recognition hearing for confirmation order. | 255.00 |
| 03/26/15 | BFE | 0.30 | Discussion with J. Walker and emails with J. Salmas re: Confirmation and scheduling recognition hearing. | 255.00 |
| 03/27/15 | BFE | 0.40 | Telephone conference with J. Walker and A. Yandreski re: yesterday's hearing (closing argument and bench ruling) and next steps and timing for recognition material; voicemail to J. Salmas re: timing; reviewing US Court Docket for entered orders. | 340.00 |
| 03/29/15 | BFE | 0.50 | Reading entered US orders. | 425.00 |
| 03/30/15 | BFE | 0.50 | Telephone conference with J. Salmas re: timing; telephone conference with J. Walker and A. Yandreski re: update on timing and planning for recognition materials. | 425.00 |
| 03/31/15 | BFE | 1.80 | Reviewing draft Notice of Motion, Order and Affidavit from Dentons, email to Dentons re: preliminary comment; telephone conference with A. Yandreski to discuss comments and plans for report. | 1,530.00 |

Invoice #643705 -- page 2

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 04/01/15 | BFE | 2.60 | Reviewing further US Court material to be dealt with at recognition hearing; emails with J. Salmas re: materials; initial review of draft 24th Report. | 2,210.00 |
| 04/02/15 | BFE | 6.80 | Further review of Debtors' material and draft Report; dealing with Dentons about their motion material; working on revisions to draft Report and various telephone calls and emails with A. Yandreski and J. Walker re: same; further emails and telephone call with Dentons re: updates on motion and on service. | 5,780.00 |
| 04/05/15 | BFE | 1.80 | Reviewing LightSquared motion materials; reviewing and editing draft 24th Report. | 1,530.00 |
| 04/06/15 | BFE | 2.80 | Telephone conference with Dentons re: US DIP amendment motion; telephone conference with A. Yandreski and J. Walker re: DIP amendments and proceeding with 24th report; overseeing service of 24th Report; telephone conference with J. Salmas re: recognition of proposed DIP amendment order; reviewing draft supplemental materials from Dentons. | 2,380.00 |
| 04/07/15 | BFE | 4.20 | Dial in to U.S. Court Hearing re: Cash Collateral Extensions; telephone conference with J. Walker and A. Yandreski re: results of motion and next steps for materials for recognition; thorough review of Supplemental Motion Record, analyze proposed DIP amendment, discussing same with J. Salmas by email; initial review of draft factum and draft Supplemental Report. | 3,570.00 |
| 04/08/15 | BFE | 6.30 | Reviewing and commenting on draft Factum by email and by telephone conference with J. Salmas; reviewing and editing draft Supplemental Report; telephone calls with A. Yandreski and J. Walker re: Report; overseeing service of filing of Supplemental Report; reviewing Affidavit served by Dentons with entered orders; emails with counsel re: approval of Reports; prepare for tomorrow's hearing. | 5,355.00 |
| 04/09/15 | BFE | 3.00 | Preparing for and attending at hearing of motion for recognition of 5 Orders, including recognition of the Confirmation Order. | 2,550.00 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #643705 -- page 3

OUR FEE **\$26,717.00**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-------------------|-----------|--------|-----------|
| Empey, Brian F. | 31.30 hrs | 850.00 | 26,605.00 |
| Clerk, Litigation | 1.40 hrs | 80.00 | 112.00 |

DISBURSEMENTS

| | |
|----------------------------|----------|
| Meals - Out of Town Travel | 52.41 |
| Transportation | 131.04 |
| Copies | 449.00 |
| Travel Accommodation | 2,908.72 |
| Conference Calls | 231.24 |
| Delivery - Courier | 60.13 |
| Travel - Out of Town | 1,391.22 |

TOTAL DISBURSEMENTS **\$5,223.76**

TOTAL FEES ON THIS INVOICE **\$26,717.00**

HST ON FEES **3,473.21**

NON TAXABLE DISBURSEMENTS **0.00**

TAXABLE DISBURSEMENTS **5,223.76**

TOTAL DISBURSEMENTS ON THIS INVOICE **\$5,223.76**

HST ON TAXABLE DISBURSEMENT **679.09**

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$36,093.06**

TRUST FUNDS **\$47,333.32**

Goodmans^{LLP}

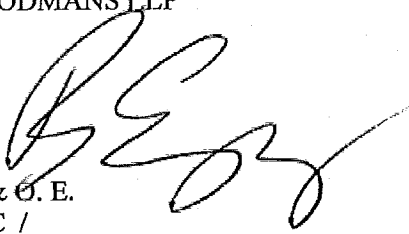
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Facsimile: 416.979.1234
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Invoice #643705 -- page 4

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP


E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #643705 -- page 5

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|--------------------|
| 03/23/15 | 642524 | \$47,903.20 | \$0.00 | \$47,903.20 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$47,903.20 |



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
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Invoice #643705 -- page 6

PAYMENT OPTIONS

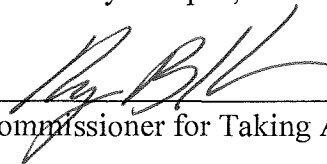
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 643705 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "Y" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

June 16, 2015

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 647181
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 05/20/15 | BFE | 0.20 | Emails with J. Salmas re: update on U.S. proceedings. | 170.00 |
| 05/26/15 | BFE | 0.30 | Telephone conference with J. Salmas and exchange emails with J. Walker re: June 4th Appeals. | 255.00 |
| 05/29/15 | BFE | 0.20 | Emails re: availability for next recognition hearing | 170.00 |
| 06/02/15 | BFE | 0.70 | Dial in to US Court Hearing on Exit Financing; telephone conference with A. Yandreski re: result of U.S. hearing and planning for Report; email to Dentons re: timing of drafts etc. | 595.00 |
| 06/03/15 | BFE | 0.30 | Receipt and initial review of Dentons' draft materials for recognition motion. | 255.00 |
| 06/04/15 | BFE | 2.80 | Detailed review of U.S. Motion and Order approving Engagement Letter for working capital facility; detailed review of Denton's draft material for recognition; telephone call with A. Yandreski re: recognition motion; telephone call and emails with S. Van Allen re: comments about draft material; telephone conference with J. Walker and A. Yandreski re: Report; telephone conference with J. Salmas and S. Van Allen re: materials for motion; email update to J. Walker and A. Yandreski; receive further revised motion | 2,380.00 |

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| | | | material from Denton's and acknowledge same. | |
| 06/05/15 | BFE | 3.20 | Emails with Denton's re: additional disclosure, reviewing same; telephone conferences with A. Yandreski and J. Walker re: materials and draft report; reviewing court filed material; reviewing and editing draft 25th report; receive service of Motion Record; emails with Denton's and Alvarez & Marsal re: circulating draft Report for comment. | 2,720.00 |
| 06/08/15 | BFE | 1.00 | Receiving comments from Dentons on draft Report and discussing same by telephone conference with J. Walker and A. Yandreski; reviewing final Report, overseeing and instructing re: service and filing of Twenty-fifth Report. | 850.00 |
| 06/11/15 | BFE | 2.50 | Preparing for and attending hearing of motion for recognition of Exit Financing. | 2,125.00 |

OUR FEE **\$9,704.00**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-------------------|-----------|--------|----------|
| Empey, Brian F. | 11.20 hrs | 850.00 | 9,520.00 |
| Clerk, Litigation | 2.30 hrs | 80.00 | 184.00 |

DISBURSEMENTS

| | |
|------------------------------------|--------|
| Travel - Local | 97.90 |
| Copies | 238.00 |
| Telephone - Cellular Phone Charges | 39.58 |
| Delivery - Courier | 20.94 |

TOTAL DISBURSEMENTS **\$396.42**

TOTAL FEES ON THIS INVOICE **\$9,704.00**

HST ON FEES **1,261.52**

Goodmans^{LLP}

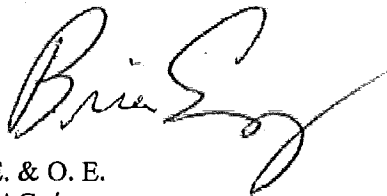
Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #647181 -- page 3

| | |
|---------------------------------------|--------------------|
| NON TAXABLE DISBURSEMENTS | 0.00 |
| TAXABLE DISBURSEMENTS | 396.42 |
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$396.42 |
| HST ON TAXABLE DISBURSEMENT | 51.53 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$11,413.47 |

| | |
|-------------|-------------|
| TRUST FUNDS | \$47,360.56 |
|-------------|-------------|

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #647181 -- page 4

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|--------------------|
| 04/15/15 | 643705 | \$36,093.06 | \$0.00 | \$36,093.06 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$36,093.06 |



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #647181 -- page 5

PAYMENT OPTIONS

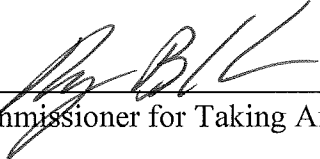
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 647181 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "Z" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.



A Commissioner for Taking Affidavits



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

August 26, 2015

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 651139
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|----------|
| 06/17/15 | BFE | 0.30 | Read Notice re: proposed amendment to Exit Financing Order; telephone call with J. Walker, emails with Dentons re: recognition of same. | 255.00 |
| 06/19/15 | BFE | 0.50 | Review draft motion materials from Dentons; email to Dentons re: same; receive service of Motion Record, provide instructions re: same. | 425.00 |
| 06/21/15 | BFE | 1.50 | Revise draft Supplemental Report, email to Alvarez & Marsal. | 1,275.00 |
| 06/22/15 | BFE | 1.00 | Circulating draft Report to Dentons; telephone call with A. Yandreski to finalize Report; overseeing service and filing of Supplemental Report to the Twenty-Fifth Report. | 850.00 |
| 06/24/15 | BFE | 0.20 | Email correspondence to A. Kauffman (for Credit Suisse). | 170.00 |
| 06/25/15 | BFE | 1.50 | Preparing for and attending at hearing for recognition of Order Amending Approval Order. | 1,275.00 |

OUR FEE

\$4,346.00



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #651139 -- page 2

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-------------------|----------|--------|----------|
| Empey, Brian F. | 5.00 hrs | 850.00 | 4,250.00 |
| Clerk, Litigation | 1.20 hrs | 80.00 | 96.00 |

DISBURSEMENTS

| | |
|--------------------|--------|
| Copies | 296.75 |
| Conference Calls | 38.27 |
| Delivery - Courier | 13.96 |

TOTAL DISBURSEMENTS \$348.98

TOTAL FEES ON THIS INVOICE \$4,346.00

HST ON FEES 564.98

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 348.98

TOTAL DISBURSEMENTS ON THIS INVOICE \$348.98

HST ON TAXABLE DISBURSEMENT 45.37

TOTAL THIS INVOICE (CANADIAN DOLLARS) \$5,305.33

TRUST FUNDS \$47,388.27

Goodmans^{LLP}

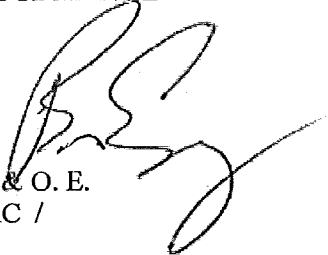
Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #651139 -- page 3

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP


E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #651139 -- page 4

PAYMENT OPTIONS

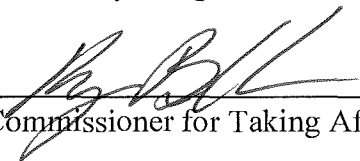
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 651139 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "AA" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

September 29, 2015

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 652832
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 09/08/15 | BFE | 0.20 | Email to J. Salmas requesting update for next report. | 170.00 |
| 09/09/15 | BFE | 0.20 | Telephone conference with J. Salmas re: update on US proceedings. | 170.00 |
| 09/15/15 | BFE | 0.60 | Review U.S. Court Docket; email to J. Walker and A. Yandreski re: issues for 26th Report. | 510.00 |
| 09/16/15 | BFE | 0.50 | Telephone conference with J. Walker and A. Yandreski re: 26th Report. | 425.00 |
| 09/17/15 | BFE | 1.40 | Reviewing and editing draft 26th Report, emailing comments to A. Yandreski; voicemail and email to J. Salmas circulating draft. | 1,190.00 |
| 09/18/15 | BFE | 0.30 | Preliminary instructions to prepare for service and filing of 26th report; emails from and to A. Yandreski re: timing. | 255.00 |
| 09/21/15 | BFE | 0.40 | Receive and review comments on 26th Report provided by J. Salmas by mark-up and subsequent email; emails with J. Walker and A. Yandreski. | 340.00 |
| 09/22/15 | BFE | 0.80 | Reviewing revised 26th Report; overseeing finalization, service and filing of 26th Report. | 680.00 |

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #652832 -- page 2

| Date | TKID | Hours | Description | Value |
|----------|------|-------|--|--------|
| 09/25/15 | BFE | 0.20 | Emails with J. Salmas re: update on exit conditions. | 170.00 |

| | |
|----------------|-------------------|
| OUR FEE | \$4,006.00 |
|----------------|-------------------|

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-------------------|----------|--------|----------|
| Empey, Brian F. | 4.60 hrs | 850.00 | 3,910.00 |
| Clerk, Litigation | 1.20 hrs | 80.00 | 96.00 |

DISBURSEMENTS

| | |
|--------|------|
| Copies | 3.50 |
|--------|------|

| | |
|----------------------------|---------------|
| TOTAL DISBURSEMENTS | \$3.50 |
|----------------------------|---------------|

| | |
|-----------------------------------|-------------------|
| TOTAL FEES ON THIS INVOICE | \$4,006.00 |
|-----------------------------------|-------------------|

| | |
|--------------------|---------------|
| HST ON FEES | 520.78 |
|--------------------|---------------|

| | |
|----------------------------------|-------------|
| NON TAXABLE DISBURSEMENTS | 0.00 |
|----------------------------------|-------------|

| | |
|------------------------------|-------------|
| TAXABLE DISBURSEMENTS | 3.50 |
|------------------------------|-------------|

| | |
|--|---------------|
| TOTAL DISBURSEMENTS ON THIS INVOICE | \$3.50 |
|--|---------------|

| | |
|------------------------------------|-------------|
| HST ON TAXABLE DISBURSEMENT | 0.46 |
|------------------------------------|-------------|

| | |
|--|-------------------|
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | \$4,530.74 |
|--|-------------------|

| | |
|--------------------|--------------------|
| TRUST FUNDS | \$47,388.27 |
|--------------------|--------------------|

Goodmans^{LLP}

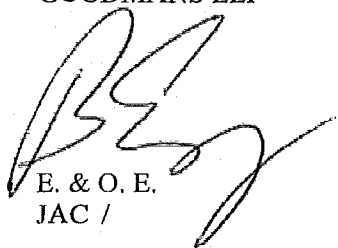
Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #652832 -- page 3

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #652832 -- page 4

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

| DATE | NUMBER | INVOICE AMT | TOTAL PAID/CR | BALANCE DUE |
|--|--------|-------------|---------------|-------------------|
| 08/26/15 | 651139 | \$5,305.33 | \$0.00 | \$5,305.33 |
| TOTAL OUTSTANDING INVOICES (IN CDN) | | | | \$5,305.33 |



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #652832 -- page 5

PAYMENT OPTIONS

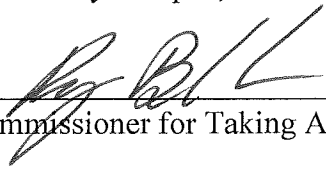
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 652832 (Please include all invoice numbers) |

*****Please also email Wire Payment Details to: collections@goodmans.ca***

This is Exhibit "BB" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

April 7, 2016

Alvarez & Marsal Canada ULC
2900 South Tower, Royal Bank Plaza
200 Bay Street
PO Box 22
Toronto, ON
Canada M5J 2J1

ATTENTION: John J. Walker

OUR FILE NO. AAMC 120877
OUR INVOICE NO. 663351
GST/HST REGISTRATION NO. R119422962

Re: Project Angel

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 09/28/15 | BFE | 0.20 | Telephone conference with J. Walker and A. Yandreski re: latest update from J. Salmas. | 170.00 |
| 10/02/15 | BFE | 0.20 | Email from and to J. Salmas re: breaking news about emergency stay granted by US Court of Appeal. | 170.00 |
| 01/13/16 | BFE | 0.30 | Telephone conference with J. Salmas and J. Wadden re: planning for discharge hearing. | 262.50 |
| 02/04/16 | BFE | 0.20 | Meeting with R. Baulke to instruct to prepare fee taxation and discharge. | 175.00 |
| 02/05/16 | RNB | 0.90 | Reviewing precedent information officer discharge orders. | 396.00 |
| 02/09/16 | RNB | 2.70 | Reviewing Goodmans' invoices; preparing fee approval materials; drafting rider re: discharge of Information Officer. | 1,188.00 |
| 02/10/16 | RNB | 1.30 | Drafting rider to Information Officer's report re: fee approval; reviewing and revising fee approval materials. | 572.00 |
| 02/12/16 | BFE | 0.50 | Telephone conference with J. Salmas re: proposal to delay discharge hearing pending further progress towards Debtors' exit from Chapter 11; email reporting to J. Walker. | 437.50 |

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #663351 -- page 2

| Date | TKID | Hours | Description | Value |
|----------|------|-------|---|----------|
| 02/16/16 | BFE | 0.30 | Telephone conference with J. Walker and voicemail to J. Salmas re: adjournment. | 262.50 |
| 02/25/16 | BFE | 0.60 | Reviewing and commenting on draft discharge/fee approval materials and discussing with R. Baulke. | 525.00 |
| 02/26/16 | RNB | 0.30 | Reviewing and revising fee approval motion materials. | 132.00 |
| 03/21/16 | BFE | 0.20 | Emails with J. Salmas re: timing. | 175.00 |
| 03/22/16 | BFE | 0.20 | Further update from J. Salmas re: Chapter 11 proceedings. | 175.00 |
| 03/24/16 | BFE | 0.20 | Email correspondence confirming next motion date. | 175.00 |
| 04/05/16 | RNB | 0.70 | Reviewing and revising Part IV termination materials. | 308.00 |
| 04/06/16 | RNB | 0.70 | Reviewing and revising motion materials re: Part IV discharge. | 308.00 |
| 04/06/16 | BFE | 1.20 | Reviewing and commenting on draft court materials from Dentons, meeting with R. Baulke re: same. | 1,050.00 |

OUR FEE **\$6,481.50**

TIMEKEEPER SUMMARY

| NAME | HOURS | RATE | TOTAL |
|-----------------|----------|--------|----------|
| Empey, Brian F. | 4.10 hrs | 872.56 | 3,577.50 |
| Baulke, Ryan | 6.60 hrs | 440.00 | 2,904.00 |

DISBURSEMENTS

Delivery - Courier 5.26

TOTAL DISBURSEMENTS **\$5.26**

TOTAL FEES ON THIS INVOICE **\$6,481.50**

HST ON FEES **842.60**

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

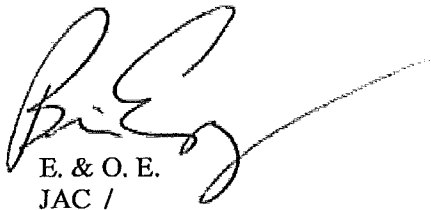
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #663351 -- page 3

| | | |
|--|------|-------------------|
| NON TAXABLE DISBURSEMENTS | 0.00 | |
| TAXABLE DISBURSEMENTS | 5.26 | |
| TOTAL DISBURSEMENTS ON THIS INVOICE | | \$5.26 |
| HST ON TAXABLE DISBURSEMENT | | 0.68 |
| TOTAL THIS INVOICE (CANADIAN DOLLARS) | | \$7,330.04 |

| | | |
|-------------|--|-------------|
| TRUST FUNDS | | \$47,388.27 |
|-------------|--|-------------|

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
JAC /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #663351 -- page 4

PAYMENT OPTIONS

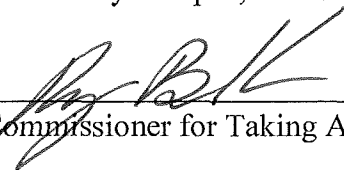
**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

| | |
|-----------------------------|---|
| <u>Beneficiary Bank:</u> | TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3 |
| <u>Swift Code:</u> | TDOMCATTOR |
| <u>Beneficiary:</u> | Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7 |
| <u>Beneficiary Bank:</u> | 004 |
| <u>Beneficiary Transit:</u> | 12162 |
| <u>Beneficiary Account:</u> | 0552488 |
| <u>Payment Details:</u> | Re: Jay Carfagnini, Matter # 120877, Invoice # 663351 (Please include all invoice numbers) |

****Please also email Wire Payment Details to: collections@goodmans.ca**

This is Exhibit "CC" referred to in the
affidavit of Brian F. Empey
sworn before me, this 12th
day of April, 2016.


A Commissioner for Taking Affidavits

Goodmans LLP
Billing Summary
File No. 120877

| Billing History | | | | | |
|-----------------|------------|-------------------|------------------|------------------|-------------------|
| Invoice | Date | Fees | Cost | Tax | Total |
| 580329 | 5/9/2012 | 22,910.00 | 0.50 | 2,978.37 | 25,888.87 |
| 582346 | 6/21/2012 | 27,905.00 | 643.97 | 3,711.37 | 32,260.34 |
| 583571 | 7/4/2012 | 21,145.50 | 140.93 | 2,767.24 | 24,053.67 |
| 585592 | 8/9/2012 | 800.00 | 180.94 | 127.52 | 1,108.46 |
| 587156 | 9/6/2012 | 9,591.50 | 29.76 | 1,250.77 | 10,872.03 |
| 590832 | 11/8/2012 | 1,680.00 | - | 218.40 | 1,898.40 |
| 593077 | 12/13/2012 | 5,901.50 | 30.14 | 771.12 | 6,702.76 |
| 598649 | 3/18/2013 | 4,537.50 | 36.27 | 594.60 | 5,168.37 |
| 602194 | 4/30/2013 | 16,076.50 | 219.85 | 2,118.53 | 18,414.88 |
| 606059 | 7/2/2013 | 3,469.50 | 32.37 | 455.25 | 3,957.12 |
| 609378 | 9/5/2013 | 10,295.50 | 3.30 | 1,338.85 | 11,637.65 |
| 612019 | 10/23/2013 | 17,873.50 | 353.69 | 2,369.54 | 20,596.73 |
| 614663 | 12/6/2013 | 1,397.00 | - | 181.61 | 1,578.61 |
| 616527 | 1/10/2014 | 19,968.00 | 213.66 | 2,623.62 | 22,805.28 |
| 618236 | 2/12/2014 | 12,256.50 | 57.46 | 1,600.82 | 13,914.78 |
| 619743 | 3/4/2014 | 11,760.00 | 484.86 | 1,591.83 | 13,836.69 |
| 621632 | 4/2/2014 | 1,260.00 | 164.67 | 185.21 | 1,609.88 |
| 624782 | 5/16/2014 | 29,146.50 | 1,519.16 | 3,986.54 | 34,652.20 |
| 629725 | 8/7/2014 | 23,935.50 | 2,343.88 | 3,416.32 | 29,695.70 |
| 631292 | 9/8/2014 | 17,638.50 | 1,486.70 | 2,486.28 | 21,611.48 |
| 636559 | 11/30/2014 | 20,407.50 | 2,006.87 | 2,913.87 | 25,328.24 |
| 640044 | 2/5/2015 | 15,238.00 | 1,961.81 | 2,235.98 | 19,435.79 |
| 642524 | 3/23/2015 | 42,160.00 | 232.21 | 5,510.99 | 47,903.20 |
| 643705 | 4/15/2015 | 26,717.00 | 5,223.76 | 4,152.30 | 36,093.06 |
| 647181 | 6/16/2015 | 9,704.00 | 396.42 | 1,313.05 | 11,413.47 |
| 651139 | 8/26/2015 | 4,346.00 | 348.98 | 610.35 | 5,305.33 |
| 652832 | 9/29/2015 | 4,006.00 | 3.50 | 521.24 | 4,530.74 |
| 663351 | 4/7/2016 | 6,481.50 | 5.26 | 843.28 | 7,330.04 |
| Total | | 388,608.00 | 18,120.92 | 52,874.85 | 459,603.77 |

| Timekeeper | Description | Position | Bill Hours | Bill Amount | Avg. Bill Rate |
|-----------------------------|-------------------|------------------|---------------|-------------------|----------------|
| BFE | Brian F. Empey | Partner | 442.70 | 368,119.50 | 831.53 |
| FMS | Frederick Myers | Partner | 0.20 | 175.00 | 875.00 |
| JAC | Jay Carfagnini | Partner | 13.50 | 13,215.00 | 978.89 |
| LJL | Joseph Latham | Partner | 1.60 | 1,280.00 | 800.00 |
| DA | Litigation Clerk | Clerk | 29.20 | 2,139.50 | 73.27 |
| RNB | Ryan Baulke | Associate | 6.60 | 2,904.00 | 440.00 |
| EJN | Elizabeth Jackman | Artcling Student | 0.80 | 224.00 | 280.00 |
| MRT | Melanie Thomas | Artcling Student | 1.90 | 551.00 | 290.00 |
| TOTAL | | | 496.50 | 388,608.00 | |
| AVERAGE BILLING RATE | | | | | 782.69 |

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C 36, AS AMENDED, APPLICATION OF LIGHTSQUARED LP UNDER SECTION 46 OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C 36, AS AMENDED AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED STATES BANKRUPTCY COURT WITH RESPECT TO THE CHAPTER 11 DEBTORS

Court File No.: CV-12-9719-00CL

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

Proceeding commenced at Toronto

**AFFIDAVIT OF BRIAN F. EMPEY
(sworn April 12, 2016)**

GOODMANS LLP

Barristers & Solicitors

Bay Adelaide Centre

333 Bay Street, Suite 3400

Toronto, ON M5H 2S7

Jay A. Carfagnini (LSUC#: 22293T)

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Brian F. Empey (LSUC# 30640G)

Tel: 416.597.4194

Fax: 416.979.1234

Lawyers for the Information Officer

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C 36, AS AMENDED, APPLICATION OF LIGHTSQUARED LP UNDER SECTION 46 OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C 36, AS AMENDED AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE UNITED STATES BANKRUPTCY COURT WITH RESPECT TO THE CHAPTER 11 DEBTORS

Court File No.: CV-12-9719-00CL

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

Proceeding commenced at Toronto

**TWENTY SEVENTH REPORT OF THE
INFORMATION OFFICER
(Dated April 18, 2016)**

GOODMANS LLP

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON M5H 2S7

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