

**THE KING'S BENCH**  
**Winnipeg Centre**

IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER  
PURSUANT TO SECTION 243 OF THE  
BANKRUPTCY AND INSOLVENCY ACT,  
R.S.C., C.B-3, AS AMENDED, AND SECTION 55  
OF THE COURT OF QUEEN'S BENCH ACT,  
C.C.S.M., C. C280, AS AMENDED

BETWEEN:

WHITE OAK COMMERCIAL FINANCE, LLC,

Applicant,

- and -

NYGARD HOLDINGS (USA) LIMITED, NYGARD INC., FASHION  
VENTURES, INC., NYGARD NY RETAIL, LLC., NYGARD  
ENTERPRISES LTD., NYGARD PROPERTIES LTD., 4093879  
CANADA LTD., 4093887 CANADA LTD., and NYGARD  
INTERNATIONAL PARTNERSHIP,

Respondents.

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**AFFIDAVIT OF WAYNE ONCHULENKO**  
AFFIRMED this  day of May, 2023

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**LEVENE TADMAN GOLUB LAW CORPORATION**

Barristers and Solicitors  
700 - 330 St. Mary Avenue  
Winnipeg, MB R3C 3Z5

**WAYNE M. ONCHULENKO**

Telephone No. (204) 957-6402  
Fax No. (204) 957-1696  
File No.113885/WMO

QB BOX 105

**THE KING'S BENCH**  
**Winnipeg Centre**

IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER  
PURSUANT TO SECTION 243 OF THE  
BANKRUPTCY AND INSOLVENCY ACT,  
R.S.C., C.B-3, AS AMENDED, AND SECTION 55  
OF THE COURT OF QUEEN'S BENCH ACT,  
C.C.S.M., C. C280, AS AMENDED

BETWEEN:

WHITE OAK COMMERCIAL FINANCE, LLC,

Applicant,

- and -

NYGARD HOLDINGS (USA) LIMITED, NYGARD INC., FASHION  
VENTURES, INC., NYGARD NY RETAIL, LLC., NYGARD  
ENTERPRISES LTD., NYGARD PROPERTIES LTD., 4093879  
CANADA LTD., 4093887 CANADA LTD., and NYGARD  
INTERNATIONAL PARTNERSHIP,

Respondents.

**AFFIDAVIT OF WAYNE ONCHULENKO**

I, WAYNE ONCHULENKO, of the City of Winnipeg, in the Province of  
Manitoba, Barrister and Solicitor, AFFIRM THAT:

1. I am Manitoba counsel for the Respondents herein and as such have personal knowledge of the facts and matters which are hereinafter deposed to by me, except where same are stated to be based on information and belief, in which I believe same to be true. I am a partner with the law firm of Levene Tadman Golub Law Corporation (LTGLC).

2. Attached hereto as **Exhibits “A” to “H”** are Statements of Account of Levene Tadman Golub Law Corporation forwarded to the Receiver:

September 28, 2022                      Exhibit “A”

October 26, 2022                      Exhibit “B”

November 30, 2022                      Exhibit “C”

December 27, 2022                      Exhibit “D”

January 31, 2023                      Exhibit “E”

February 28, 2023                      Exhibit “F”

March 29, 2023                      Exhibit “G”

April 28, 2023                      Exhibit “H”

3. Attached hereto as **Exhibits “I” to “M”** are Statements of Accounts of Fred Tayar & Associates:

October 4, 2022                      Exhibit “I”

November 2, 2022                      Exhibit “J”

December 6, 2022                      Exhibit “K”

February 2, 2023                      Exhibit “L”

April 20 and May 9, 2023      Exhibit "M"

4. Attached as **Exhibit "N"** is correspondence from Receiver's counsel to Respondent's counsel dated May 3, 2023.
5. Attached hereto as **Exhibit "O"** is correspondence from Respondent's counsel to Receiver's counsel dated May 9, 2023.
6. I make this Affidavit *bona fide*.

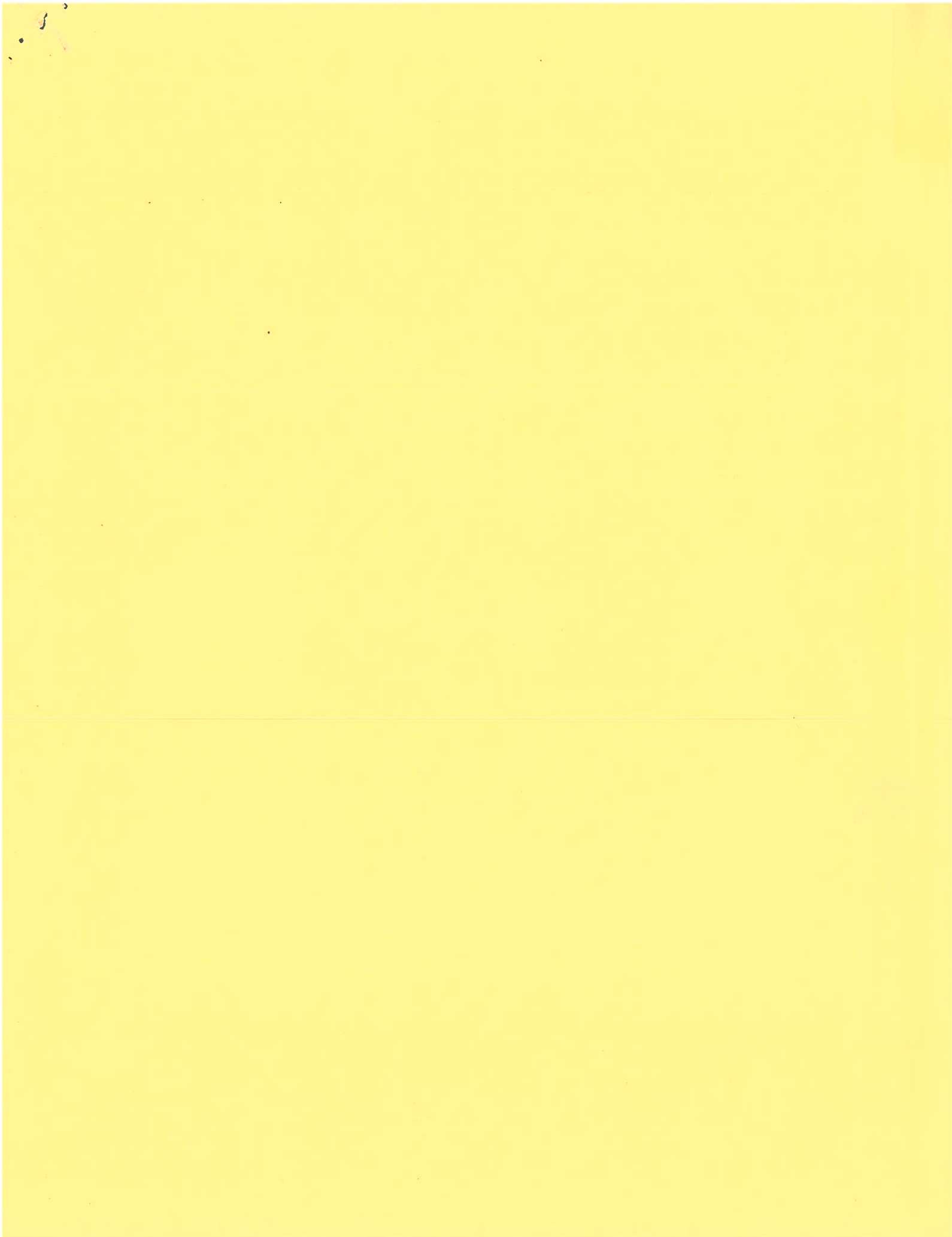
AFFIRMED before me at the City of )  
Winnipeg, in the Province of )  
Manitoba this 9th day of May, )  
2023. )



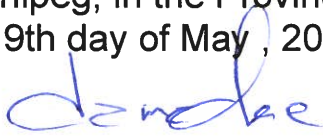
A Commissioner for Oaths in and  
for the Province of Manitoba  
My commission expires: March 6,  
2024



WAYNE ONCHULENKO



This is Exhibit "A" referred to in the  
Affidavit of Wayne Onchulenko  
affirmed before me at the City of  
Winnipeg, in the Province of Manitoba,  
this 9th day of May , 2023.

A handwritten signature in blue ink, appearing to read "D. M. Lee", is written over a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024



LEVENE TADMAN GOLUB LAW CORPORATION

750 - 330 St. Mary Avenue  
Winnipeg, Manitoba R2C 8Z5  
Phone: (204) 481-1111 Fax: (204) 481-1112  
Website: www.ltg.ca

GST R840918429

## STATEMENT OF ACCOUNT

**Nygaard Enterprises Ltd.**  
750 John Bruce Road E  
Winnipeg, Manitoba R3X 1Y2

September 28/2022

**Re: Credit Agreement and Debenture and related financial matters** File #: 113885  
Invoice #: 221222

DATE	DESCRIPTION	LAWYER	HOURS	AMOUNT
Aug-24-22	Meeting with Debbie Mackie regarding book of authorities (CA)	JAR3	0.10	20.00
Aug-30-22	Prepare and attend case conference with Justice Edmonds re: fee payment (FM)	WMO3	1.00	420.00
	Emails from Debby Prymak (X 2) (FM)	WMO3	0.20	84.00
	Review amendment and meeting with Joel Refvik (FM)	WMO3	0.50	210.00
	Detail bills (FM)	WMO3	1.50	630.00
Aug-31-22	Email to Melanie LaBossiere (CA)	WMO3	0.10	42.00
	Email from Melanie LaBossiere (CA)	WMO3	0.10	42.00
	Email from Fred Tayar (FM)	WMO3	0.10	42.00
	Meeting with Wayne Onchulenko (CA)	JAR3	0.10	20.00
	Meeting with Wayne Onchulenko (CA)	JAR3	0.10	20.00
Sep-01-22	Emails from Greg Fenske (X 2) (FM)	WMO3	0.20	84.00
Sept-02-22	Email from Fred Tayar (FM)	WMO3	0.10	42.00

Invoice #:	221222	Page 2	Date	September 28, 2022
	Email to Fred Tayar (FM)	WMO3	0.10	42.00
	Email from the Court (FM)	WMO3	0.10	42.00
	Meeting with Wayne Onchulenko (FM)	JAR3	0.20	40.00
Sep-04-22	Email to Debbie Mackie (FM)	WMO3	0.10	42.00
Sept-06-22	Email from Melanie LaBossiere (FM)	WMO3	0.10	42.00
	Add specifics (FM)	WMO3	0.50	210.00
	Review emails from opposing counsel, amended notice of appeal (CA)	JAR3	1.50	300.00
Sep-07-22	Email from Fred Tayar (FM)	WMO3	0.10	42.00
	Voice mail message from Fred Tayar (FM)	WMO3	0.10	42.00
	Draft costs motion/affidavit (FM)	JAR3	1.50	300.00
	Phone call with Court of Appeal registrar (CA)	JAR3	0.20	40.00
Sep-08-22	Email to Bruce Taylor (FM)	WMO3	0.10	42.00
	Email to Ross McFadyen (FM)	WMO3	0.10	42.00
	Email to Melanie LaBossiere (CA)	WMO3	0.10	42.00
	Email from Ross McFadyen (FM)	WMO3	0.10	42.00
	Email from Melanie LaBossiere (CA)	WMO3	0.10	42.00
	Email from Joel Refvik re: Notice of Motion and Affidavit (FM)	WMO3	0.10	42.00
	Draft letter to court of appeal (CA)	JAR3	0.50	100.00
	Finalizing draft motion and affidavit for costs (FM)	JAR3	0.50	100.00
	Email to Wayne and Debby (FM)_	JAR3	0.10	20.00
	Email from Brittini (FM)	JAR3	0.10	20.00
	Email from Debby (FM)	JAR3	0.10	20.00



Invoice #:	221222	Page	3	Date	September 28, 2022
Sept-09-22	Email from Melanie LaBossiere (CA)	WMO3	0.10	42.00	
	Email to Mel LaBossiere (CA)	JAR3	0.20	40.00	
	Email from Mel LaBossiere (CA)	JAR3	0.10	20.00	
Sep-12-22					
	Email from Joel Refvik re: appeal (CA)	WMO3	0.10	42.00	
	Instructions re: service of Appeal Book (CA)	WMO3	0.10	42.00	
	Preparing letter to Court of Appeal (CA)	JAR3	0.30	60.00	
	Filing court of appeal documents (CA)	JAR3	0.50	100.00	
	Email to opposing counsel (CA)	JAR3	0.10	20.00	
Sept-13-22	Detail bills (FM)	WMO3	9.00	3,780.00	
Sep-14-22	Email from Melanie LaBossiere (CA)	WMO3	0.10	42.00	
	Email from Brittni Van Dasselaar (FM)	WMO3	0.10	42.00	
	Email to Brittni Van Dasselaar (FM)	WMO3	0.10	42.00	
	Detail bills (FM)	WMO3	7.00	2,940.00	
	Email from Mel LaBossiere (CA)	JAR3	0.10	20.00	
	Email from Brittni (FM)	JAR3	0.10	20.00	
		JAR3	0.10	20.00	
	Email from Doug McCoy (CA)	JAR3	0.10	20.00	
	Meeting with Wayne Onchulenko (CA)	JAR3	0.10	20.00	
Sep-15-22	Email from the Court (CA)	WMO3	0.10	42.00	
	Add specifics to bills (FM)	WMO3	2.50	1,050.00	
Sep-16-22	Add specifics and letter to Bruce Taylor (FM)	WMO3	5.00	2,100.00	
	Email from Joel re: Appeal Book (CA)	WMO3	0.10	42.00	

Invoice #:	221222	Page	5	Date	September 28, 2022
	Email to Bruce Taylor (FM)	WMO3	0.10	42.00	
	Email from Brittini (FM)	JAR3	0.10	20.00	
	Phone call with court of appeal (CA)	JAR3	0.20	40.00	
	Email to Brittini x2 (FM)	JAR3	0.20	40.00	
	Email from Fred Tayar (FM)	JAR3	0.10	20.00	
Sep-19-22	Email from Melanie LaBossiere (CA)	WMO3	0.10	42.00	
	Email to Greg Fenske (CA)	WMO3	0.10	42.00	
	Edits to costs motion (FM)	JAR3	0.20	40.00	
	Email from Wayne Onchulenko (FM)	JAR3	0.10	20.00	
	Review respondent's factum (CA)	JAR3	0.50	100.00	
Sep-20-22	Email from Fred Tayar (CA)	WMO3	0.10	42.00	
	Email from Greg Fenske (CA)	WMO3	0.30	126.00	
	Email from Fred Tayar (CA)	WMO3	0.10	42.00	
	Instructions to Debbie Mackie re: service (FM)	WMO3	0.10	42.00	
Sep-21-22	Email to Fred Tayar (China/Rec)	JAR3	0.10	20.00	
	Email from Fred Tayar (China/Rec)	JAR3	0.10	20.00	
	Email to Marie Pacheco (China/Rec)	JAR3	0.10	20.00	
	Email to Marie Pacheco (China/Rec)	JAR3	0.10	20.00	
Sept-22-22	Emails from Fred Tayar (X 2) (CA)	WMO3	0.20	84.00	
	Email to Fred Tayar (China/Rec)	WMO3	0.10	42.00	
	Email from Marie Pacheco (CA)	JAR3	0.10	20.00	
	Email to Marie Pacheco (CA)	JAR3	0.10	20.00	
	Review emails/documents from Ling Lou for JVN (China/Rec)	JAR3	0.80	160.00	
Sept-23-22	Emails from Fred Tayar (X 3) (FM)	WMO3	0.30	126.00	

Invoice #: 221222 Page Date September 28, 2022

Email from Melanie LaBossiere (FM)	WMO3	0.10	42.00
Email from Ross McFadyen (FM)	WMO3	0.10	42.00

Drafting memo on Shanghai building (China/Rec)	JAR3	0.50	100.00
Phone call with Wayne Onchulenko (China/Rec)	JAR3	0.20	40.00

Sept-26-22	Email from Melanie LaBossiere (CA)	WMO3	0.10	42.00
	Email to Fred Tayar (CA)	JAR3	0.10	20.00

Sep-27-22	Meeting with Wayne Onchulenko (CA)	JAR3	0.20	40.00
	Email from Fred Tayar (CA)	JAR3	0.10	20.00

Sep-28-22	Reporting letter to client (FM)	WMO3	0.20	84.00
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Wayne M. Onchulenko	Total Time Spent =	31.80	Hours @	\$420.00	\$13,356.00
Joel A.E. Refvik	Total Time Spent =	10.60	Hours @	\$200.00	\$2,120.00

<b>Total Fees</b>	<b>42.40</b>	<b>\$15,476.00</b>
GST on Fees		\$773.80
RST on Fees		\$1,083.32

<b>DISBURSEMENTS</b>	<b>Disbursements</b>
Photocopying charge	336.75
Telephone call	5.00
<b>Total Disbursements</b>	<b>\$341.75</b>
GST on Disbursements	\$17.09

<b>TOTAL FEES, DISBURSEMENTS GST &amp; RST</b>	<b>\$17,691.96</b>
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Total Tax:	GST	\$790.89	RST	\$1,083.32
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\* tax-exempt

E. & O. E. Wayne M. Onchulenko

*Accounts which are outstanding for more than one month after the date of delivery of same to the client shall bear interest at the rate established under section 161 of The Income Tax Act (Canada) on the day that the account is delivered, which interest shall be payable on the amount outstanding from time to time on the said account and which interest shall be payable until the account is paid in full.*



This is Exhibit "B" referred to in the Affidavit of Wayne Onchulenko affirmed before me at the City of Winnipeg, in the Province of Manitoba, this 9th day of May , 2023.

A handwritten signature in blue ink, appearing to read "D. Z. MacKee", is written above a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024



LEVEENE TADMAN GOLUB LAW CORPORATION

100-1100 St. Louis Avenue  
Winnipeg, Manitoba R2G 3G3  
Phone: (204) 786-1100 Fax: (204) 786-1101  
Website: www.ltg.ca

GST R840918429

## STATEMENT OF ACCOUNT

**Nygaard Enterprises Ltd.**  
750 John Bruce Road E  
Winnipeg, Manitoba R3X 1Y2

October 26/2022

**Re: Credit Agreement and Debenture and related financial matters** File #: 113885  
Invoice #: 221942

DATE	DESCRIPTION	LAWYER	HOURS	AMOUNT
Sep-26-22	Email from Melanie LaBossiere and Book of Authorities (CA)	WMO3	0.20	84.00
Sep-28-22	Emails from Fred Tayar (X 2) (CA)	WMO3	0.20	84.00
	Emails from Joel Refvik (X 4) (FM)	WMO3	0.40	168.00
	Email from Fred Tayar (CA)	JAR3	0.10	20.00
	Email to Wayne Onchulenko (FM)	JAR3	0.10	20.00
	Emails to and From Fred Tayar (CA)	JAR3	0.20	40.00
Sep-29-22	Telephone attendance with Fred Tayar (CA)	WMO3	0.20	84.00
	Meeting with Joel Refvik (FM)	WMO3	0.10	42.00
	Telephone attendance with Ross McFadyen re: bills (FM)	WMO3	0.20	84.00
	Email from Ross McFadyen (FM)	WMO3	0.10	42.00
	Email from Fred Tayar re: bills (CA)	WMO3	0.10	42.00
	Draft Affidavit (FM)	WMO3	0.30	126.00
	Draft Brief (FM)	WMO3	0.30	126.00
	Email to Joel Refvik re: China building (REC)	WMO3	0.10	42.00

Invoice #:	221942	Page	2	Date	October 26, 2022
	Email from Fred Tayar (REC)	JAR3	0.10	20.00	
Sep-30-22	Email from Fred Tayar (FM)	WMO3	0.10	42.00	
	Email from Joel Refvik (FM)	WMO3	0.10	42.00	
	Draft Affidavit (FM)	WMO3	1.00	420.00	
	Draft Brief (FM)	WMO3	0.30	126.00	
	Emails to and from Wayne Onchulenko (FM)	JAR3	0.30	60.00	
Oct-01-22					
	Emails re: China Building (China/Rec)	WMO3	0.40	168.00	
	Draft Affidavit (FM)	WMO3	1.00	420.00	
	Reviewing bills/creating spreadsheet for motion (FM)	JAR3	2.00	400.00	
Oct-02-22	Emails to Joel Refvik (X 3) (FM)	<del>WMO3</del>	<del>0.30</del>	<del>126.00</del>	
	Emails from Joel Refvik and review (FM)	WMO3	0.50	210.00	
	Email from Wayne Onchulenko (FM)	JAR3	0.10	20.00	
	Reviewing Bills/creating spreadsheet for motion (FM)	JAR3	6.00	1,200.00	
Oct-03-22	Finalize Affidavit and Brief (FM)	WMO3	5.70	2,394.00	
	Email from Fred Tayar (China/Rec)	WMO3	0.10	42.00	
	Emails to Fred Tayar (China/Rec)	WMO3	0.20	84.00	
	Email to Ling Luo (China/Rec)	WMO3	0.10	42.00	
	Discussion with Wayne Onchulenko (China/Rec)	JAR3	0.10	20.00	
	Phone call with Fred Tayar (China/Rec)	JAR3	0.20	40.00	
	Edits to affidavit/arranging exhibits (FM)	JAR3	4.00	800.00	
	Reviewing spreadsheet/bills for affidavit/brief (FM)	JAR3	0.50	100.00	
	Emails to Fred Tayar (China/Rec)	JAR3	0.20	40.00	
	Email from Fred Tayar (China/Rec)	JAR3	0.10	20.00	

Invoice #:	221942	Page	3	Date	October 26, 2022
	Emails to and from Brittnei regarding exhibits (x2) (FM)	JAR3	0.20	40.00	
	Creating chart for brief/affidavit (FM)	JAR3	0.30	60.00	
	Email to Wayne Onchulenko (FM)	JAR3	0.10	20.00	
	Discussion with Wayne Onchulenko (FM)	JAR3	0.10	20.00	
	Discussion with Debbie Mackie regarding exhibits (FM)	JAR3	0.10	20.00	
	Case law research/email to Wayne Onchulenko (FM)	JAR3	0.50	100.00	
Oct-04-22	Review and file Notice of Motion (FM)	WMO3	0.10	42.00	
	Email from Brittnei Van Dasselaar (FM)	WMO3	0.10	42.00	
	Email to Joel Refvik (FM)	WMO3	0.10	42.00	
	Email from Joel Refvik (FM)	WMO3	0.10	42.00	
	Email to the Court (FM)	WMO3	0.10	42.00	
	Email from Brittnei Van Dasselaar (FM)	WMO3	0.10	42.00	
	Email to Brittnei Van Dasselaar (FM)	WMO3	0.10	42.00	
	Email from Fred Tayar (China/Rec)	WMO3	0.10	42.00	
	Email from Crysai Hy Lai of Tricor HK (China/Rec)	WMO3	0.10	42.00	
	Edits to motion (FM)	JAR3	0.10	20.00	
	Emails to and from Brittnei (FM)	JAR3	0.20	40.00	
	Email from Fred Tayar (China/Rec)	JAR3	0.10	20.00	
	Email from Crystal Lai (China/Rec)	JAR3	0.10	20.00	
Oct-05-22	Email to Joel Refvik re: Fred bill (FM)	WMO3	0.10	42.00	
	Emails from Brittnei (FM)	JAR3	0.10	20.00	
	Email from Brittnei (FM)	JAR3	0.10	20.00	
Oct-06-22	Serve Appeal Book Share Point (CA)	WMO3	0.20	84.00	
	Email to Joel Refvik re: Fred bills (FM)	WMO3	0.10	42.00	



	Emails from Bruce Taylor (X 2) (CA)	WMO3	0.10	42.00
	Email to Bruce Taylor (CA)	WMO3	0.10	42.00
	Email to Greg Fenske – bill (FM)	WMO3	0.10	42.00
	Email from Greg Fenske – bill (FM)	WMO3	0.10	42.00
	Email from Brittni (FM)	JAR3	0.10	20.00
	Email to Brittni (FM)	JAR3	0.20	40.00
	Edits to chart for costs motion (FM)	JAR3	0.10	20.00
	Emails to and from Wayne Onchulenko (x2) (FM)	JAR3	0.20	40.00
	Email from Brittni (FM)	JAR3	0.10	20.00
Oct-07-22	Voice mail message to Ross McFadyen (FM)	WMO3	0.10	42.00
	Email from Fred Tayar (FM)	WMO3	0.10	42.00
	Telephone attendance with Ross McFadyen (FM)	WMO3	0.10	42.00
	Email to Fred Tayar (FM)	JAR3	0.10	20.00
	Email to Wayne Onchulenko (FM)	JAR3	0.10	20.00
	Email from Fred Tayar (FM)	JAR3	0.10	20.00
	Discussion with Wayne Onchulenko (FM)	JAR3	0.20	40.00
Oct-12-22	Email from Melanie LaBossiere (FM)	WMO3	0.10	42.00
	Email to Greg Fenske (FM)	WMO3	0.10	42.00
	Voice mail message to Greg Fenske (FM)	WMO3	0.10	42.00
Oct-13-22	Email from Melanie LaBossiere (FM)	WMO3	0.10	42.00
	Email from Fred Tayar (FM)	WMO3	0.10	42.00
Oct-14-22	Email from Mel LaBossiere (FM)	JAR3	0.10	20.00
	Review 13th report and motions brief (FM)	JAR3	0.50	100.00
Oct-15-22	Email from Crystal HY Lai (Tricor HK/CS) (China/Rec)	WMO3	0.10	42.00

	Case law research for brief and email to Wayne Onchulenko (FM)	JAR3	2.00	400.00
Oct-17-22	Amend draft Brief and Affidavit and meeting with Joel Refvik and email from Joel Refvik (FM)	WMO3	2.50	1,050.00
	Email from Department of Justice enclosing Motion Brief of the Attorney-General re: Legal Fees (FM)	WMO3	0.10	42.00
	Email from Wayne Onchulenko (FM)	JAR3	0.10	20.00
	Legal Research (FM)	JAR3	2.80	560.00
	Discussion with Wayne Onchulenko (FM)	JAR3	0.10	20.00
Oct-18-22	Prepare for JVN re: Brief, emails from Joel Refvik (X 7) (FM)	WMO3	1.00	420.00
	Emails to and from Wayne Onchulenko (FM)	JAR3	0.20	40.00
	Arranging exhibits for Brief (FM)	JAR3	0.30	60.00
	Email from Wayne Onchulenko (FM)	JAR3	0.10	20.00
	Discussion with Wayne Onchulenko (FM)	JAR3	0.10	20.00
	legal research for brief (FM)	JAR3	1.10	220.00
	Reviewing opposing counsel's costs for costs motion and emails to Wayne (FM)	JAR3	2.00	400.00
	Review of the receiver's case law/email to Wayne (FM)	JAR3	0.50	100.00
	Email from Fred Tayar (FM)	JAR3	0.10	20.00
Oct-19-22	Telephone attendance with Fred Tayar re: China (China/Rec)	WMO3	0.20	84.00
	Voice mail message to Ross McFadyen (FM)	WMO3	0.10	42.00
	Reviewing/editing/organizing exhibits for affidavit and brief (FM)	JAR3	1.80	360.00
Oct-20-22	Email from Fred Tayar (FM)	JAR3	0.10	20.00
Oct-21-22	Telephone attendance with Ross McFadyen (FM)	WMO3	0.20	84.00
	caselaw research for brief/drafting bail portion of brief (FM)	JAR3	2.50	500.00

	Email from Brittini (FM)	JAR3	0.10	20.00
	Email to Wayne Onchulenko (FM)	JAR3	0.10	20.00
Oct-22-22	Email Brief and Affidavit (FM)	WMO3	1.00	420.00
	Email from Wayne Onchulenko (FM)	JAR3	0.10	20.00
	Email to Wayne Onchulenko (FM)	JAR3	0.10	20.00
Oct-24-22	Email from Colby Linthwaite	WMO3	0.10	42.00
Oct-25-22	Draft reply (FM)	WMO3	0.50	210.00
Oct-26-22	Reporting letter to client (FM)	WMO3	0.20	84.00
Wayne M. Onchulenko	Total Time Spent =	20.50	Hours @ \$420.00	\$8,610.00
Joel A.E. Refvik	Total Time Spent =	32.00	Hours @ \$200.00	\$6,400.00

**Total Fees** **52.5 \$15,010.00**

GST on Fees \$750.50

RST on Fees \$1,050.70

**DISBURSEMENTS** **Disbursements**

Facsimile 2.00

Photocopying charge 260.50

Telephone call 17.00

Notice of Motion for legal fees\* 150.00

**Total Disbursements** **\$429.50**

GST on Disbursements \$13.98

**TOTAL FEES, DISBURSEMENTS GST & RST** **\$17,254.68**

Total Tax: GST \$764.48 RST \$1,050.70

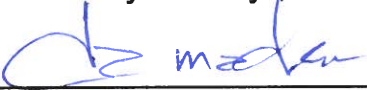
\* tax-exempt

E. & O. E. Wayne M. Onchulenko

*Accounts which are outstanding for more than one month after the date of delivery of same to the client shall bear interest at the rate established under section 161 of The Income Tax Act (Canada) on the day that the account is delivered, which interest shall be payable on the amount outstanding from time to time on the said account and which interest shall be payable until the account is paid in full.*



This is Exhibit "C" referred to in the  
Affidavit of Wayne Onchulenko  
affirmed before me at the City of  
Winnipeg, in the Province of Manitoba,  
this 9th day of May , 2023.

A handwritten signature in blue ink, appearing to read "J. MacKen", is written above a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024



LEVENE TADMAN GOLUB LAW CORPORATION

720 - 120 St. West, 10th Floor  
Winnipeg, Manitoba R2C 3Z5  
Phone: (204) 581-1111 Fax: (204) 581-1112  
Website: www.ltg.ca

GST R840918429

## STATEMENT OF ACCOUNT

**Nygard Enterprises Ltd.**  
750 John Bruce Road E  
Winnipeg, Manitoba R3X 1Y2

November 30/2022

<b>Re:</b>	<b>Credit Agreement and Debenture and related financial matters</b>	File #:	113885
		Invoice #:	223387

DATE	DESCRIPTION	LAWYER	HOURS	AMOUNT
Oct-24-22	Meet with W. Onchulenko; review Receiver's 13th Report <b>FM</b>	LF3	0.50	125.00
Oct-25-22	Discussion with Wayne Onchulenko <b>FM</b>	JAR3	0.20	40.00
	Edits to excel spread sheet for costs motion <b>FM</b>	JAR3	0.50	100.00
Oct-26-22	Email from Debbie Mackie <b>FM</b>	WMO3	0.10	42.00
	Emails from Melanie LaBossiere re: Supplementary 13th Report <b>FM</b>	WMO3	0.30	126.00
	Email to Fred Tayar <b>FM</b>	WMO3	0.10	42.00
	Email from Fred Tayar <b>FM</b>	WMO3	0.10	42.00
	Draft Reply <b>FM</b>	WMO3	2.00	840.00
	Discussion with Wayne Onchulenko <b>FM</b>	JAR3	0.10	20.00
	Review of reply brief for costs motion <b>FM</b>	JAR3	0.30	60.00
	Email to Wayne Onchulenko <b>FM</b>	JAR3	0.10	20.00
	Review motions brief of the AG <b>FM</b>	JAR3	0.30	60.00
	Review supplemental 13th report <b>FM</b>	JAR3	0.30	60.00
	Review report <b>FM</b>	LF3	0.30	75.00

Invoice #:	223387	Page	8	Date	November 30, 2022
Oct-27-22	Finalize Reply and filing, email to Receiver and CRA and email to Ross McFadyen and emails to and from Debbie Mackie and Brittni Van Dasselaar <b>FM</b>	WMO3	2.00	840.00	
	Email from Ken Morris	WMO3	0.10	42.00	
	Email from Colby Linthwaite <b>FM</b>	WMO3	0.10	42.00	
	Email to Ross McFadyen <b>FM</b>	WMO3	0.10	42.00	
	Voice mail message to Ross McFadyen <b>FM</b>	WMO3	0.10	42.00	
	Review brief and email to Wayne Onchulenko on costs motion <b>FM</b>	JAR3	0.50	100.00	
	Email to Brittni <b>FM</b>	JAR3	0.10	20.00	
	Email from Brittni <b>FM</b>	JAR3	0.10	20.00	
Oct-28-22	Email from Greg Fenske <b>FM</b>	WMO3	0.10	42.00	
	Email to Greg Fenske <b>FM</b>	WMO3	0.10	42.00	
	Email from the Court <b>FM</b>	WMO3	0.10	42.00	
	Email from Fred Tayar <b>FM</b>	WMO3	0.10	42.00	
	Emails from Brittni Van Dasselaar re: service <b>FM</b>	WMO3	0.20	84.00	
	Emails from Brittni x4 <b>FM</b>	JAR3	0.10	20.00	
	Email from D. Mackie; email from J. Refvik; email from Colby re additional cases for appeal; email from W. Onchulenko re additional cases for appeal <b>CA</b>	LF3	0.30	75.00	
	Letter to Receiver re consent re additional cases <b>CA</b>	LF3	0.40	100.00	
	Email to D. Mackie re letter to receiver; review Reply Brief <b>FM</b>	LF3	0.30	75.00	
	Email to W. Onchulenko <b>FM</b>	LF3	0.10	25.00	
Oct-30-22	Email from Ross McFadyen <b>FM</b>	WMO3	0.10	42.00	
Oct-31-22	Email from Fred Tayar <b>FM</b>	WMO3	0.10	42.00	
	Email from Melanie LaBossiere <b>FM</b>	WMO3	0.10	42.00	
	Email from Brittni <b>FM</b>	JAR3	0.10	20.00	

Invoice #:	223387	Page 8	Date	November 30, 2022
	Discussion with W. Onchulenko re hearing re fees FM	LF3	0.20	50.00
	Email from court FM	LF3	0.10	25.00
Nov-01-22	Email from Melanie LaBossiere FM	WMO3	0.10	42.00
	Email to Court FM	WMO3	0.10	42.00
	Email to Fred Tayar FM	JAR3	0.10	20.00
	Email from Fred Tayar FM	JAR3	0.10	20.00
	confirmation emails to Greg/Biehare	JAR3	0.10	20.00
	Email from Mel Labossiere FM	JAR3	0.10	20.00
	Email from WMO FM	JAR3	0.10	20.00
	Email from M. Labossiere FM	LF3	0.10	25.00
Nov-03-22	Prepare and attend hearing FM	WMO3	2.50	1,050.00
	Email from Fred Tayar FM	WMO3	0.10	42.00
Nov-04-22	Emails from the Court (X 2) FM	WMO3	0.20	84.00
	Telephone attendance with the Court FM	WMO3	0.10	42.00
	Email from Melanie LaBossiere FM	WMO3	0.10	42.00
	Attend oral judgment proceedings FM	WMO3	0.50	210.00
	Voice mail message to Fred Tayar and Colby Linthwaite FM	WMO3	0.10	42.00
	Email to Greg Fenske re: Decision FM	WMO3	0.10	42.00
	Email from Greg Fenske FM	WMO3	0.10	42.00
	Telephone attendance with Colby Linthwaite FM	WMO3	0.10	42.00
	Draft re: Fred's motion FM	WMO3	0.10	42.00
	Meeting with Joel Refvik FM	WMO3	0.10	42.00
	Email from Colby Linthwaite FM	WMO3	0.10	42.00
	Discussion with Wayne Onchulenko FM	JAR3	0.20	40.00
	Emails from Fred Tayar x2 FM	JAR3	0.20	40.00
	Discussion with Wayne Onchulenko FM	JAR3	0.20	40.00



Invoice #:	223387	Page	94	Date	November 30, 2022
Nov-07-22	Letter to Bruce Taylor	CA	WMO3	0.10	42.00
Nov-08-22	Email to Bruce Taylor	CA	WMO3	0.10	42.00
Nov-14-22	Letter to Bruce Taylor	FM	WMO3	0.30	126.00
	Letter to Ross McFadyen	FM	WMO3	0.50	210.00
	edits to cash forecast spreadsheet	FM	JAR3	0.20	40.00
	Edits to cash forecast spread sheet	FM	JAR3	0.50	100.00
Nov-15-22	Email from Colby Linthwaite	CA	WMO3	0.10	42.00
	Email to Bruce Taylor	CA	WMO3	0.10	42.00
	Email to J. Refvik re court decision	FM	LF3	0.10	25.00
	Email to D. Prymak re dispo sheet	FM	LF3	0.10	25.00
Nov-16-22	Email from Colby Linthwaite	CA	WMO3	0.10	42.00
	Email from W. Onchulenko re appeal	CA	LF3	0.10	25.00
Nov-17-22	Telephone attendance with Colby Linthwaite	FM	WMO3	0.10	42.00
	Telephone attendance with Fred Tayar	FM	WMO3	0.10	42.00
	Email to Fred Tayar	FM	WMO3	0.50	210.00
Nov-18-22	Telephone attendance with Fred Tayar re: fee split	FM	WMO3	0.30	126.00
	Email from Fred Tayar	FM	WMO3	0.10	42.00
	Email to Ross McFadyen	FM	WMO3	0.10	42.00
Nov-21-22	Email from Fred Tayar	FM	JAR3	0.10	20.00
Nov-22-22	Email from Taylor re additional authorities	CA	LF3	0.10	25.00
	Email from Colby re additional authorities	CA	LF3	0.10	25.00
	Email from W. Onchulenko re additional authorities	CA	LF3	0.10	25.00
	Email to D. Mackie re letter to Court of Appeal	CA	LF3	0.10	25.00
	Email from D. Mackie re letter to Court of Appeal	CA	LF3	0.10	25.00
	Email to W. Onchulenko re letter to Court of Appeal	CA	LF3	0.10	25.00
Nov-23-22	Email to Debbie Mackie	CA	WMO3	0.10	42.00

	Email to Leiba Feldman CA	WMO3	0.10	42.00
	Email to Debbie Mackie CA	WMO3	0.10	42.00
	Email from Leiba Feldman CA	WMO3	0.10	42.00
	Email from Debbie Mackie CA	WMO3	0.10	42.00
	Email from W. Onchulenko re letter to Court of Appeal CA	LF3	0.10	25.00
	Instructions to D. Mackie re letter to Court of Appeal CA	LF3	0.10	25.00
	Email from Court of Appeal CA	LF3	0.10	25.00
	Review email from Receiver to court re request for additional authorities CA	LF3	0.10	25.00
	Email from Colby x 2 re authorities CA	LF3	0.20	50.00
	Email to D. Mackie re letter to court re authorities CA	LF3	0.20	50.00
	Email from W. Onchulenko; email to D. Mackie CA	LF3	0.10	25.00
	Revise letter to court; email to W. Onchulenko CA	LF3	0.20	50.00
	Email from court CA	LF3	0.10	25.00
	Email from W. Onchulenko CA	LF3	0.10	25.00
	Review re filing of Notice of Appeal; email to W. Onchulenko; instructions to D. Mackie CA	LF3	0.40	100.00
Nov-24-22	Email from Joel Refvik CA	WMO3	0.10	42.00
	Letter to Court of Appeal CA	WMO3	0.10	42.00
	Emails from Debbie Mackie re: Court of Appeal CA	WMO3	0.10	42.00
	Emails from Debbie Mackie re: Court of Appeal CA	WMO3	0.10	42.00
	Emails from Debbie Mackie (X 2) re: Court of Appeal CA	WMO3	0.10	42.00
	Reviewing/signing amended notice of appeal CA	JAR3	0.20	40.00
	Email from W. Onchulenko re amended Notice of Appeal CA	LF3	0.10	25.00
	Instructions to D. Mackie re filing of Notice of Appeal CA	LF3	0.20	50.00
	Email from J. Refvik re Notice of Appeal CA	LF3	0.10	25.00
	Emails from D. Mackie re Notice of Appeal CA	LF3	0.20	50.00

Nov-25-22	Email to W. Onchulenko re letter to Court of Appeal CA	LF3	0.10	25.00
	Email from D. Mackie re filing Notice of Appeal CA	LF3	0.10	25.00
	Letter from Fred Tayar FM	WMO3	0.10	42.00
	Email from Court of Appeal CA	WMO3	0.10	42.00
	Emails from Colby Linthwaite (X 3) CA	WMO3	0.30	126.00
	Emails from Bruce Taylor (X 3) CA	WMO3	0.30	126.00
Nov-26-22	Emails from Taylor; emails from Colby CA	LF3	0.40	100.00
	Emails from Fred Tayar (X 2) R/C	WMO3	0.10	42.00
	Emails to Fred Tayar (X 2) R/C	WMO3	0.10	42.00
Nov-27-22	Email from Fred Tayar R/C	JAR3	0.10	20.00
Nov-28-22	Email from Colby Linthwaite re: CA	WMO3	0.10	42.00
	Email from Leiba Feldman re: CA	WMO3	0.10	42.00
	Emails to Leiba Feldman (X 2) re: CA	WMO3	0.20	84.00
	Service of Notice of Appeal CA	WMO3	0.10	42.00
	Email from Debbie Mackie CA	WMO3	0.10	42.00
Nov-29-22	Reporting letter to client CA	WMO3	0.20	84.00
	Meeting with Leiba Feldman re: Court of Appeal CA	WMO3	0.10	42.00
	Emails from Colby Linthwaite re: Court of Appeal (X 3) CA	WMO3	0.30	126.00
	Email to Leiba Feldman CA	WMO3	0.10	42.00
	Emails from Leiba Feldman (X 2) CA	WMO3	0.20	84.00
	Email from Court of Appeal CA	WMO3	0.10	42.00
	Email from Fred Tayar R/C	WMO3	0.10	42.00
	Email from Taylor; email from CA CA	LF3	0.20	50.00
	Email to W. Onchulenko re appeal CA	LF3	0.10	25.00
	Email from Colby re appeal CA	LF3	0.10	25.00
	Emails (2) from W. Onchulenko re appeal CA	LF3	0.20	50.00
	Email to W. Onchulenko re casebook CA	LF3	0.20	50.00

Email from W. Onchulenko re appeal	CA	LF3	0.10	25.00
Email to Colby re Book of Authorities	CA	LF3	0.20	50.00
Email to W. Onchulenko re appeal	CA	LF3	0.10	25.00
Letter to Court of Appeal	CA	LF3	0.30	75.00
Instructions to D. Mackie re letter to Court of Appeal	CA	LF3	0.30	75.00
Email from D. Mackie re Amended Notice of Appeal	CA	LF3	0.10	25.00
Emails from Colby	CA	LF3	0.20	50.00
Emails to D. Mackie and W. Onchulenko re letter to Court of Appeal	CA	LF3	0.20	50.00
Email from Colby re Authorities	CA	LF3	0.10	25.00
Preparation of Book of Authorities	CA	LF3	0.70	175.00
Preparation of Book of Authorities, search and gather cases	CA	LF3	0.90	225.00
Highlighting of Authorities	CA	LF3	0.70	175.00

Wayne M. Onchulenko	Total Time Spent =	16.5	Hours @	\$420.00	\$6,930.00
Joel A.E. Refvik	Total Time Spent =	4.9	Hours @	\$200.00	\$980.00
Leiba Feldman	Total Time Spent =	10.8	Hours @	\$250.00	\$2,700.00

<b>Total Fees</b>	<b>\$10,610.00</b>
GST on Fees	\$530.50
RST on Fees	\$742.70

## DISBURSEMENTS

## Disbursements

Facsimile	12.00
Photocopying charge	234.00
Telephone call	99.00
Amended Notice of Appeal*	20.00
<b>Total Disbursements</b>	<b>\$365.00</b>
GST on Disbursements	\$17.25

<b>TOTAL FEES, DISBURSEMENTS GST &amp; RST</b>	<b>\$12,265.45</b>
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\* tax-exempt

E. & O. E. Wayne M. Onchulenko

*Accounts which are outstanding for more than one month after the date of delivery of same to the client shall bear interest at the rate established under section 161 of The Income Tax Act (Canada) on the day that the account is delivered, which interest shall be payable on the amount outstanding from time to time on the said account and which interest shall be payable until the account is paid in full.*



This is Exhibit "D" referred to in the Affidavit of Wayne Onchulenko affirmed before me at the City of Winnipeg, in the Province of Manitoba, this 9th day of May , 2023.

A handwritten signature in blue ink, appearing to read "Onchulenko", is written above a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024



LEVENE TADMAN GOLUB LAW CORPORATION

700 - 330 St. Mary Avenue  
Winnipeg, Manitoba R3C 3Z5  
Phone: 204-957-0520 / Fax: 204-957-1696  
Website: www.ltgk.ca

**Nygard Enterprises Ltd.**

750 John Bruce Road E

Winnipeg, Manitoba R3X 1Y2ST R840918429

**STATEMENT OF ACCOUNT****Attention: Peter Nygard - Private & Confidential**

December 27, 2022

		File #:		113885
<b>Re: Credit Agreement and Debenture and related financial matters</b>		Invoice #:		224109
DATE	DESCRIPTION	LAWYER	HOURS	AMOUNT
Nov-30-22	Emails to Fred Tayar (X 10) re: Shanghai Building C	WMO3	1.00	420.00
	Email from Leiba Feldman - Court of Appeal A	WMO3	0.10	42.00
	Text from Greg Fenske re: Shanghai C	WMO3	0.10	42.00
	Voice mail message from Greg Fenske re: Shanghai C	WMO3	0.10	42.00
	Bills for Receiver September, October and November F	WMO3	2.00	840.00
	Emails from Greg Fenske re: China C	WMO3	0.20	84.00
	Emails to Greg Fenske re: China C	WMO3	0.20	84.00
	Emails to Fred Tayar re: China C	WMO3	0.20	84.00
	Emails from Fred Tayar re: China C	WMO3	0.20	84.00
	Email to Ross McFadyen F	WMO3	0.10	42.00
	Email from Ross McFadyen F	WMO3	0.10	42.00
	Letter to Bruce Taylor A	WMO3	0.10	42.00
	Email to Court A	WMO3	0.10	42.00
	Email from WMO A	JAR3	0.10	20.00
	Email from/to D. Mackie re letter to Court of Appeal A	LF3	0.10	25.00
	Complete Book of Authorities; email to Colby A	LF3	0.80	200.00

Dec-01-22	Email to Debbie Mackie re: Court of Appeal A	WMO3	0.10	42.00
	Email from Fred Tayar A	JAR3	0.10	20.00
Dec-02-22	Email from Melanie LaBossiere A	WMO3	0.10	42.00
	Email from Mel Labossiere A	JAR3	0.10	20.00
	Email from WMO A	JAR3	0.10	20.00
	Discussion with WMO A	JAR3	0.20	40.00
	Email from Colby A	LF3	0.10	25.00
	Revise highlighting re Book of Authorities A	LF3	0.70	175.00
	Email to Colby A	LF3	0.10	25.00
	Email to D. Mackie re Book of Authorities A	LF3	0.10	25.00
	Email from Mel L. re service list A	LF3	0.10	25.00
	Email to D. Mackie re service list A	LF3	0.10	25.00
Dec-06-22	Email from Fred Tayar A	WMO3	0.10	42.00
	Email from Ling Luo C	WMO3	0.10	42.00
	Telephone attendance with Greg Fenske C	WMO3	0.20	84.00
	Letter from Fred Tayar F	WMO3	0.10	42.00
	Telephone attendance with Fred Tayar A	WMO3	0.20	84.00
	Email to Ross McFadyen F	WMO3	0.10	42.00
	Email from Colby Linthwaite A	WMO3	0.10	42.00
	Telephone attendance with Greg Fenske A	WMO3	0.20	84.00
	Email to Ross McFadyen F	WMO3	0.10	42.00
	Email from Colby re Book of Authorities A	LF3	0.10	25.00
	Telephone attendance with Greg Fenske re: fees F	WMO3	0.30	126.00



Invoice #:

224109

	Email from/to W. Onchulenko re letter to court A	LF3	0.20	50.00
Dec-09-22	Meetings with Debbie Mackie (X 2) (FM)	WMO3	0.20	84.00
	Letter to Receiver F	WMO3	0.20	84.00
	Letter to Ross McFadyen (FM)	WMO3	0.20	84.00
	Telephone attendance with Ross McFadyen (FM)	WMO3	0.20	84.00
Dec-12-22	Email from Fred Tayar A	WMO3	0.10	42.00
	Email from Bruce Taylor A	WMO3	0.10	42.00
	Email from Court of Appeal A	WMO3	0.10	42.00
	Telephone attendance with Leiba Feldman (FM)	WMO3	0.20	84.00
	Telephone attendance with Greg Fenske A	WMO3	0.20	84.00
	Email to Court of Appeal A	WMO3	0.10	42.00
Dec-13-22	Email from Debbie Mackie re: Director's fee F	WMO3	0.10	42.00
	Email from Ross McFadyen F	WMO3	0.10	42.00
	Email from Fred Tayar F	WMO3	0.10	42.00
	Email to Court of Appeal A	WMO3	0.10	42.00
	Discussion with client re: appeal date A	WMO3	0.20	84.00
	Email re: appeal date A	WMO3	0.10	42.00
	Email to Fred Tayar A	WMO3	0.10	42.00
	Email to Greg Fenske A	WMO3	0.10	42.00
	Emails from Fred Tayar (X 2) A	WMO3	0.20	84.00
	Email to Court of Appeal A	WMO3	0.10	42.00
	Email from Court of Appeal A	WMO3	0.10	42.00
	Email from D. McCoy A	WMO3	0.10	42.00
	Email from Colby Linthwaite A	WMO3	0.10	42.00
	Email to Fred Tayar A	WMO3	0.10	42.00

Invoice #:

224109

	Emails from Bruce Taylor/Colby Linthwaite/Catherine Howden A	JAR3	0.10	20.00
	Email from Registrar re dates A	LF3	0.10	25.00
	Email from W. Onchulenko re dates A	LF3	0.10	25.00
Dec-14-22	Email to Fred Tayar F	WMO3	0.10	42.00
	Email from court of appeal A	LF3	0.10	25.00
	Email from WMO re appeal, diarize hearing A	LF3	0.20	50.00
	Letter from Court of Appeal A	JAR3	0.10	20.00
	Email to Melanie LaBossiere A	WMO3	0.10	42.00
	Email from R. McFadyen re transcripts F	LF3	0.10	25.00
Dec-23-22	Emails to and from R. McFadyen F	WMO3	0.20	84.00
Dec-27-22	Reporting letter to client A	WMO3	0.20	84.00
Dec-27-22	Email to R. McFadyen F	WMO3	0.10	42.00

Wayne M. Onchulenko	Total Time Spent =	10.3	Hours @ \$420.00	4,326.00
Joel A.E. Refvik	Total Time Spent =	.8	Hours @ \$200.00	160.00
Leiba Feldman	Total Time Spent =	2.8	Hours @ \$250.00	700.00

<b>Total Fees</b>	<b>\$5,186.00</b>
GST on Fees	259.30
RST on Fees	363.02

**DISBURSEMENTS****Disbursements**

Photocopying charge	166.75
LD Telephone call	38.00
<b>Total Disbursements</b>	<b>\$204.75</b>
GST on Disbursements	\$10.24

**TOTAL FEES, DISBURSEMENTS GST & RST****\$6,023.31**

\*tax-exempt  
E. & O. E.

Wayne M. Onchulenko

*Accounts which are outstanding for more than one month after the date of delivery of same to the client shall bear interest at the rate established under section 161 of The Income Tax Act (Canada) on the day that the account is delivered, which interest shall be payable on the amount outstanding from time to time on the said account and which interest shall be payable until the account is paid in full.*



This is Exhibit "E" referred to in the Affidavit of Wayne Onchulenko affirmed before me at the City of Winnipeg, in the Province of Manitoba, this 9th day of May , 2023.

A handwritten signature in blue ink, appearing to read 'D. Medke', is written over a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024



LEVEENE TADMAN GOLUB LAW CORPORATION

100 - 330 St. John's Avenue  
Winnipeg, Manitoba R3C 2A5  
Phone: (204) 786-1111 Fax: (204) 786-1112  
Web: www.ltg.ca

GST R840918429

## STATEMENT OF ACCOUNT

**Nygard Enterprises Ltd.**  
750 John Bruce Road E  
Winnipeg, Manitoba R3X 1Y2

January 31/2023

Re: **Credit Agreement and Debenture and related financial matters** File #: 113885  
Invoice #: 225159

DATE	DESCRIPTION	LAWYER	HOURS	AMOUNT
Dec-28-22	Emails to Fred Tayar and Greg Fenske F	WMO3	0.20	84.00
	Email to Ross McFadyen re: Sept-Dec F	WMO3	0.10	42.00
	Email from Ross McFadyen F	WMO3	0.10	42.00
Jan-05-23	Emails to Debbie Mackie F (X 4)	WMO3	0.40	168.00
	Email to Greg Fenske F	WMO3	0.10	42.00
	Emails from Melanie LaBossiere F	WMO3	0.20	84.00
	Email from Fred Tayar F	WMO3	0.10	42.00
	Emails from Debbie Mackie F (X 3)	WMO3	0.30	126.00
	Email from Greg Fenske F	WMO3	0.10	42.00
Jan-06-23	Email from Fred Tayar F	WMO3	0.10	42.00
	Email from Debbie Mackie F	WMO3	0.10	42.00
Jan-07-23	Emails from Greg Fenske (X 2) C	WMO3	0.20	84.00
	Email from Debbie Mackie F	WMO3	0.10	42.00
	Email to Ross McFadyen F	WMO3	0.10	42.00
Jan-08-23	Emails from Melanie LaBossiere (X 2) F	WMO3	0.20	84.00
	Email from Fred Tayar F	WMO3	0.10	42.00
Jan-09-23	Emails from Debbie Mackie F (X 2)	WMO3	0.20	84.00

Invoice #: 225159 Page 96 Date January 31, 2023

	Emails to Debbie Mackie F (X 2)	WMO3	0.20	84.00
Jan-10-23	Letter from Court of Appeal A	WMO3	0.10	42.00
	Letter to Greg Fenske F	WMO3	0.10	42.00
	Letter from Greg Fenske F	WMO3	0.10	42.00
Jan-13-23	Letter to Ross McFadyen F	WMO3	0.10	42.00
Jan-16-23	Telephone attendance with Bruce Taylor re: China building C	WMO3	0.20	84.00
Jan-17-23	Email from Melanie LaBossiere F	WMO3	0.10	42.00
Jan-29-23	Email from Greg Fenske F	WMO3	0.10	42.00
	Email to Greg Fenske F	WMO3	0.10	42.00
	Email to Ross McFadyen F	WMO3	0.10	42.00
	Email from Ross McFadyen F	WMO3	0.10	42.00
	Email to Melanie LaBossiere F	WMO3	0.10	42.00
Wayne M. Onchulenko	Total Time Spent = 4.1	Hours @ \$420.00		\$1,722.00

<b>Total Fees</b>	<b>\$1,722.00</b>
GST on Fees	\$86.10
RST on Fees	\$120.54

#### DISBURSEMENTS

#### Disbursements

Photocopying charge	90.25
Telephone call	21.00
Leclerc Courier charge	13.57
Wire fee return to trust account *	135.00
Wire fees*	15.00
<b>Total Disbursements</b>	<b>\$274.82</b>
GST on Disbursements	\$6.24

**TOTAL FEES, DISBURSEMENTS GST & RST**

**\$2,209.70**

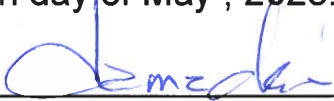
\* tax-exempt

E. & O. E. Wayne M. Onchulenko

*Accounts which are outstanding for more than one month after the date of delivery of same to the client shall bear interest at the rate established under section 161 of The Income Tax Act (Canada) on the day that the account is delivered, which interest shall be payable on the amount outstanding from time to time on the said account and which interest shall be payable until the account is paid in full.*



This is Exhibit "F" referred to in the Affidavit of Wayne Onchulenko affirmed before me at the City of Winnipeg, in the Province of Manitoba, this 9th day of May , 2023.

A handwritten signature in blue ink, appearing to be "D. Meder", is written above a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024



February 28,



LEVENE TADMAN GOLUB LAW CORPORATION

720 330 St. Mary Street  
Winnipeg, Manitoba R3C 3Z5  
Phone: (204) 784-1111 Fax: (204) 784-1111  
Website: www.ltg.ca

GST R840918429

## STATEMENT OF ACCOUNT

**Peter Nygard**  
750 John Bruce Road E.  
Winnipeg, Manitoba R3X 1Y2

February 28/2023

Re: Receiver Accounts		File #:	123037	
		Invoice #:	225873	
DATE	DESCRIPTION	LAWYER	HOURS	AMOUNT
Feb-01-23	Telephone attendance with Greg Fenske re: Appeal	WMO3	0.20	84.00
	Telephone attendance with Leiba Feldman re: Appeal	WMO3	0.20	84.00
	Email to W. Onchulenko re appeal	LF3	0.10	30.00
	Email re correspondence from receiver re Book of Authorities	LF3	0.10	30.00
	Discussions with W. Onchulenko	LF3	0.20	60.00
Feb-08-23	Email from Greg Fenske re: fees	WMO3	0.10	42.00
	Email to Greg Fenske re: fees	WMO3	0.10	42.00
	Email from Melanie LaBossiere re: fees	WMO3	0.10	42.00
	Email from Melanie LaBossiere re: fees	WMO3	0.10	42.00
	Email from Fred Tayar re: fees	WMO3	0.10	42.00
	Email from Melanie LaBossiere re: fees	WMO3	0.10	42.00
	Email to Fred Tayar re: fees	WMO3	0.10	42.00
	Email from Fred Tayar re: fees	WMO3	0.10	42.00
Feb-09-23	Email from Melanie LaBossiere re: fees	WMO3	0.10	42.00
	Email to Melanie LaBossiere re: fees	WMO3	0.10	42.00
	Email to Melanie LaBossiere re: fees	WMO3	0.10	42.00
Feb-10-23	Emails from Melanie LaBossiere (X 4) re: appeal	WMO3	0.30	126.00
	Emails from Leiba Feldman (x4) re appeal	WMO3	.30	126.00

Feb-13-23	Email from Bruce Taylor re: China	WMO3	0.10	42.00	
	Emails from Debbie Mackie re: appeal	WMO3	0.20	84.00	
	Email to Melanie LaBossisere re: appeal	WMO3	0.10	42.00	
Feb-15-23	Letter to Bruce Taylor re: bill	WMO3	0.10	42.00	
	Letter from Fred Tayar re: bill	WMO3	0.10	42.00	
Feb-20-23	Email to Leiba Feldman re: China	WMO3	0.10	42.00	
	Email to Greg Fenske re: China	WMO3	0.10	42.00	
	Email to Bruce Taylor re: China	WMO3	0.10	42.00	
Feb-21-23	Email from Bruce Taylor (China)	WMO3	0.10	42.00	
	Emails from Greg Fenske (X 4) (China)	WMO3	0.10	42.00	
	Email from WMO	LF3	0.10	30.00	
	Email from Greg	LF3	0.10	30.00	
Feb-22-23	Email to Greg Fenske re: Bruce's request (China)	WMO3	0.30	126.00	
\	Email to Fred Tayar (China)	WMO3	0.10	42.00	
	Email to Greg Fenske (China)	WMO3	0.10	42.00	
	Telephone attendance with Greg Fenske (China)	WMO3	0.10	42.00	
Feb-23-23	Texts to Greg Fenske re: China (X 2)	WMO3	0.20	84.00	
	Texts from Greg Fenske re: China (X 2)	WMO3	0.20	84.00	
	Email from Fred Tayar re: China	WMO3	0.10	42.00	
Feb-24-23	Emails from Fred Tayar (X 2) (China)	WMO3	0.10	42.00	
	Email to Fred Tayar (China)	WMO3	0.10	42.00	
	Telephone attendance with Fred Tayar (China)	WMO3	0.20	84.00	
Feb-27-23	Meeting with Greg Fenske re: China	WMO3	0.50	210.00	
	Email to Greg Fenske re: China	WMO3	0.10	42.00	
Wayne M. Onchulenko	Total Time Spent =	5.30	Hours @	\$420.00	\$2,226.00
Leiba Feldman	Total Time Spent =	0.60	Hours @	\$300.00	\$180.00
Total Fees				5.90	\$2,406.00

GST on Fees \$120.30  
RST on Fees \$168.42  
**TOTAL FEES, DISBURSEMENTS GST & RST \$2,694.72**

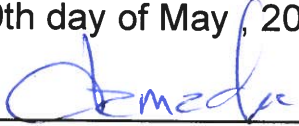
**BALANCE DUE AND OWING \$2,694.72**  
Total Tax: GST \$120.30 RST \$168.42

**E. & O. E. Wayne M. Onchulenko**

*Accounts which are outstanding for more than one month after the date of delivery of same to the client shall bear interest at the rate established under section 161 of The Income Tax Act (Canada) on the day that the account is delivered, which interest shall be payable on the amount outstanding from time to time on the said account and which interest shall be payable until the account is paid in full.*



This is Exhibit "G" referred to in the  
Affidavit of Wayne Onchulenko  
affirmed before me at the City of  
Winnipeg, in the Province of Manitoba,  
this 9th day of May, 2023.

A handwritten signature in blue ink, appearing to read "J. Medda", is written over a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024



LEVENE TADMAN GOLUB LAW CORPORATION

700 - 330 St. Mary Avenue  
Winnipeg, Manitoba R3C 3Z5  
Phone 204-557-0520 / Fax 204-557-1696  
Website: www.ltglc.ca

GST R840918429

## STATEMENT OF ACCOUNT

**Peter Nygard**  
750 John Bruce Road E.  
Winnipeg, Manitoba R3X 1Y2

March 29/2023

Re: Receiver Accounts		File #:	123037	
		Invoice #:	226986	
DATE	DESCRIPTION	LAWYER	HOURS	AMOUNT
Feb-28-23	Email from Greg Fenske re: China	WMO3	0.10	42.00
	Email to Greg Fenske and Fred Tayar re: China	WMO3	0.10	42.00
	Email to Bruce Taylor re: fees	WMO3	0.10	42.00
	Voice mail message from Colby Linthwaite re: appeal	WMO3	0.10	42.00
	Telephone attendance with Greg Fenske re: letter to Ling Luo re: China	WMO3	0.20	84.00
Mar-02-23	Email from Bruce Taylor re: China	WMO3	0.10	42.00
Mar-06-23	Voice mail message from Bruce Taylor	WMO3	0.10	42.00
Mar-07-23	Telephone attendance with Greg Fenske re: China	WMO3	0.20	84.00
Mar-09-23	Email from Greg Fenske - Fees	WMO3	0.10	42.00
	Email from Bruce Taylor	WMO3	0.10	42.00
	Email to Bruce Taylor	WMO3	0.10	42.00
Mar-10-23	Email to Bruce Taylor	WMO3	0.10	42.00
	Telephone attendance with Bruce Taylor	WMO3	0.30	126.00
	Text to Greg Fenske re: account	WMO3	0.10	42.00
	Text from Greg Fenske	WMO3	0.10	42.00
	Email from Greg	LF3	0.10	30.00
Mar-12-23	Email from Greg Fenske re: Taxes NEL Reassessment	WMO3	0.10	42.00

	Emails to Greg Fenske (X 3) re: Taxes NEL Reassessment	WMO3	0.30	126.00
	Emails from Bruce Taylor (X 3) re: Taxes NEL Reassessment	WMO3	0.30	126.00
	Emails to Greg Fenske (X 3) re: Taxes NEL Reassessment	WMO3	0.40	168.00
Mar-13-23	Emails to Fred Tayar (X 2) re: Taxes NEL Reassessment	WMO3	0.20	84.00
	Emails from Fred Tayar (X 2) re: Taxes NEL Reassessment	WMO3	0.20	84.00
	Email from Bruce Taylor re: Taxes NEL Reassessment	WMO3	0.10	42.00
	Email from Greg Fenske re: Taxes NEL Reassessment	WMO3	0.10	42.00
Mar-14-23	Emails from Greg Fenske (X 2) re: fees	WMO3	0.20	84.00
	Email to Fred Tayar re: CA email	WMO3	0.10	42.00
	Email from Court of Appeal	WMO3	0.10	42.00
	Email from CRA re: Taxes NEL Reassessment	WMO3	0.10	42.00
	Email to Fred Tayar and Greg Fenske re: Taxes NEL Reassessment	WMO3	0.10	42.00
Mar-15-23	Email from Fred Tayar re: China	WMO3	0.10	42.00
	Email from Fred Tayar re: China	WMO3	0.10	42.00
	Emails to Fred Tayar (X 2) re: China	WMO3	0.20	84.00
	Emails from Greg Fenske (X 2) re: Tax NEL Reassessment	WMO3	0.20	84.00
Mar-16-23	Email from Greg Fenske re: China	WMO3	0.10	42.00
	Email from Bruce Taylor	WMO3	0.10	42.00
	Emails from Greg Fenske (X 2) re: Taxes NEL Reassessment	WMO3	0.20	84.00
	Prepare for and telephone attendance with Fred Tayar re: NEL Taxes and China (X 2)	WMO3	0.50	210.00
Mar-18-23	Email to Bruce Taylor re: Appeal	WMO3	0.10	42.00
Mar-20-23	Emails from Colby Linthwaite (X 2) re: Supplementary Book of Authorities	WMO3	0.20	84.00
	Emails to Colby Linthwaite (X 2) re: Appeal	WMO3	0.20	84.00
Mar-21-23	Email to Fred Tayar re: Rec	WMO3	0.10	42.00
	Telephone attendance with Tim Doyle re: Rec	WMO3	0.20	84.00
Mar-22-23	Emails to Leiba Feldman (X 2) re: Appeal	WMO3	0.10	42.00
	Emails from Leiba Feldman (X 3) re: Appeal	WMO3	0.30	126.00

	Email from Colby Linthwaite re: Appeal	WMO3	0.10	42.00
	Telephone attendance with Fred Tayar re: Rec	WMO3	0.30	126.00
	Emails to Fred Tayar (X 2) re: NEL Reassessment - Rec	WMO3	0.20	84.00
	Emails from Fred Tayar(X 2) re: NEL Reassessment - Rec	WMO3	0.20	84.00
	Telephone attendance with Greg Fenske re: Reassessment	WMO3	0.50	210.00
	Email from court re book	LF3	0.20	60.00
	Email from Colby re book	LF3	0.10	30.00
	Email from Colby re book	LF3	0.10	30.00
	Email to Colby re book	LF3	0.20	60.00
	Email to W. Onchulenko	LF3	0.20	60.00
	Instructions to D. Mackie	LF3	0.20	60.00
	Email from Colby	LF3	0.10	30.00
	Email to Colby	LF3	0.10	30.00
	Instructions to D. Mackie	LF3	0.10	30.00
	Email to Colby	LF3	0.20	60.00
	Email from W. Onchulenko	LF3	0.10	30.00
	Email from W. Onchulenko	LF3	0.10	30.00
	Email from B. VanDasselaar	LF3	0.10	30.00
	Email from Colby	LF3	0.10	30.00
	Email from W. Onchulenko	LF3	0.10	30.00
	Email to opposing counsel	LF3	0.10	30.00
	Email from Colby, email to W. Onchulenko	LF3	0.20	60.00
Mar-23-23	Emails from Fred Tayar re: NEL Reassessment	WMO3	0.30	126.00
	Email to Fred Tayar re: NEL Reassessment	WMO3	0.10	42.00
	Telephone attendance with Greg Fenske and Fred Tayar re: NEL Reassessment	WMO3	0.40	168.00
	Email from Greg Fenske re: NEL Reassessment	WMO3	0.10	42.00
	Email from Fred Tayar re: NEL Reassessment	WMO3	0.10	42.00
	Email from Greg Fenske re: Taxes	WMO3	0.10	42.00



	Receive filed book, instructions to D. Mackie, email to W. Onchulenko	LF3	0.40	120.00
Mar-24-23	Email to Greg Fenske re: Account	WMO3	0.10	42.00
	Telephone attendance with Greg Fenske re: NEL Reassessment	WMO3	0.20	84.00
Mar-28-23	Telephone attendance with Court for a date re: bills	WMO3	0.10	42.00
	Telephone attendance with Fred Tayar re: NEL	WMO3	0.20	84.00
Mar-29-23	Report and account to client	WMO3	0.20	84.00
Wayne M. Onchulenko	Total Time Spent =	10.10	Hours @ \$420.00	\$4,242.00
Leiba Feldman	Total Time Spent =	2.80	Hours @ \$300.00	\$840.00

<b>Total Fees</b>	<b>12.90</b>	<b>\$5,082.00</b>
GST on Fees		\$254.10
RST on Fees		\$355.74

**DISBURSEMENTS****Disbursements**

Photocopying charge	14.25
<b>Total Disbursements</b>	<b>\$14.25</b>
GST on Disbursements	\$0.71

**TOTAL FEES, DISBURSEMENTS GST & RST****\$5,706.80****AMOUNT DUE FROM PREVIOUS ACCOUNT****\$2,694.72****BALANCE DUE AND OWING****\$8,401.52**

Total Tax: GST \$254.81 RST \$355.74

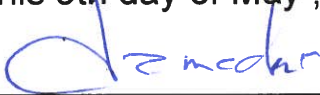
\* tax-exempt

E. & O. E.  
Wayne M. Onchulenko

*Accounts which are outstanding for more than one month after the date of delivery of same to the client shall bear interest at the rate established under section 161 of The Income Tax Act (Canada) on the day that the account is delivered, which interest shall be payable on the amount outstanding from time to time on the said account and which interest shall be payable until the account is paid in full.*



This is Exhibit "H" referred to in the Affidavit of Wayne Onchulenko affirmed before me at the City of Winnipeg, in the Province of Manitoba, this 9th day of May , 2023.

A handwritten signature in blue ink, appearing to read "D. Onchulenko", is written over a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024



LEVENE TADMAN GOLUB LAW CORPORATION

750 - 330 St. Mary Avenue  
Winnipeg, Manitoba R3C 1A2  
Phone: 204.951.3500 • Fax: 204.951.3506  
Website: www.ltg.ca

GST R840918429

## STATEMENT OF ACCOUNT

**Peter Nygard**  
750 John Bruce Road E.  
Winnipeg, Manitoba R3X 1Y2

April 28/2023

Re: Receiver Accounts		File #:	123037	
		Invoice #:	227821	
DATE	DESCRIPTION	LAWYER	HOURS	AMOUNT
Mar-27-23	Voice mail message to King's Court re: dates - fees	WMO3	0.10	42.00
Mar-29-23	Email from Burce Taylor re: Appeal	WMO3	0.20	84.00
	Voice mail message from Bruce Taylor	WMO3	0.10	42.00
	Emails to Fred Tayar and Greg Fenske (X 2) re: Appeal	WMO3	0.20	84.00
	Telephone attendance with Fred Tayar and Greg Fenske (X 2) re: Appeal	WMO3	0.70	294.00
	Email from Peter Anderson re: Tax	WMO3	0.10	42.00
	Email from Leiba Feldman re: Appeal Book	WMO3	0.10	42.00
Mar-30-23	Email to Court re: Supplementary Book of Authorities	WMO3	0.10	42.00
	Email from Fred Tayar re: Appeal	WMO3	0.10	42.00
	Telephone attendance with Greg Fenske re: Appeal	WMO3	0.10	42.00
	Email from Fred Tayar re: Taxes PJV	WMO3	0.10	42.00
	Reporting letter and bill to Receiver	WMO3	0.20	84.00
	Emails from BVD re Appeal	LF3	0.40	120.00
	Emails from/to D. Mackie re Appeal	LF3	0.30	90.00
	Emails with D. Mackie	LF3	0.20	60.00
	Email from opposing counsel	LF3	0.20	60.00
Mar-31-23	Telephone attendance with Bruce Taylor re: settlement	WMO3	0.10	42.00

Apr-02-23	Email to Greg Fenske re: settlement	WMO3	0.10	42.00
Apr-03-23	Voice mail message from Bruce Taylor re: settlement	WMO3	0.10	42.00
	Email from Greg Fenske re: settlement	WMO3	0.10	42.00
	Email from Greg Fenske re: NEL Reassessment	WMO3	0.10	42.00
Apr-04-23	Telephone attendance with Fred Tayar re: settlement	WMO3	0.10	42.00
Apr-05-23	Telephone attendance with Greg Fenske re: settlement	WMO3	0.20	84.00
	Voice mail message from Bruce Taylor	WMO3	0.10	42.00
	Email from Bruce Taylor re: NEL Reassessment	WMO3	0.10	42.00
	Email to Bruce Taylor	WMO3	0.10	42.00
	Email from Greg Fenske re: settlement/NEL	WMO3	0.10	42.00
	Email from Fred Tayar re: settlement	WMO3	0.10	42.00
	Email from Fred Tayar re: settlement	WMO3	0.10	42.00
Apr-06-23	Meeting with Leiba Feldman re: Settlement	WMO3	0.10	42.00
	Email from Ross McFadyen	WMO3	0.10	42.00
	Voice mail message from Ross McFadyen re: Nygard receivership proceedings	WMO3	0.10	42.00
	Voice mail message from Bruce Taylor	WMO3	0.10	42.00
	Email from Court	WMO3	0.10	42.00
	Email to Court	WMO3	0.10	42.00
	Email from Court	WMO3	0.10	42.00
	Email from Greg Fenske re: Settlement	WMO3	0.10	42.00
Apr-11-23	Emails from Fred Tayar re: Settlement (X 2)	WMO3	0.20	84.00
	Email from W. Onchulenko	LF3	0.10	30.00
Apr-12-23	Email from Bruce Taylor re: settlement	WMO3	0.10	42.00
Apr-13-23	Telephone attendance with Greg Fenske re: Settlement	WMO3	0.10	42.00
	Email from Fred Tayar re: Settlement	WMO3	0.10	42.00
	Email from Colby	LF3	0.10	30.00
	Review re Factum	LF3	0.30	90.00
	Email to Colby	LF3	0.20	60.00

	Email from B. Vandasselaar	LF3	0.10	30.00
Apr-14-23	Email from Colby Linthwaite re: Appeal	WMO3	0.10	42.00
	Email to Colby Linthwaite re: Appeal	WMO3	0.10	42.00
	Email from Colby	LF3	0.10	30.00
	Email from W. Onchulenko	LF3	0.10	30.00
Apr-15-23	Email from Greg Fenske re: Settlement	WMO3	0.10	42.00
	Emails from Greg Fenske re: Appeal	WMO3	0.20	84.00
	Emails to Greg Fenske re: Appeal	WMO3	0.20	84.00
Apr-16-23	Email from Fred Tayar re: Fees	WMO3	0.10	42.00
	Email from Fred Tayar re: Settlement	WMO3	0.10	42.00
	Appeal - review of appeal documents in preparation for appeal hearing	WMO3	3.00	1,260.00
Apr-17-23	Email from Fred Tayar re: NEL Tax Assessment	WMO3	0.10	42.00
	Email from the Court re: Fee date	WMO3	0.10	42.00
	Emails from Melanie LaBossiere (X 2) re: filing court documents	WMO3	0.20	84.00
	Email from Fred Tayar re: Fees	WMO3	0.10	42.00
	Email from the court re: Fee date	WMO3	0.10	42.00
	Email to Fred Tayar re: Fee date	WMO3	0.10	42.00
	Email from Melanie LaBossiere re: Appeal	WMO3	0.10	42.00
	Email to Colby Linthwaite re: Appeal	WMO3	0.10	42.00
	Email to Bruce Taylor re: Fees	WMO3	0.10	42.00
	Email to Fred Tayar re: Fees	WMO3	0.10	42.00
	Email from Court re: date	WMO3	0.10	42.00
	Emails from Colby Linthwaite (X 2) re: Appeal	WMO3	0.20	84.00
	Email to Colby Linthwaite re: Appeal	WMO3	0.10	42.00
	Email to Court re: date	WMO3	0.10	42.00
	Prepare for appeal	WMO3	2.00	840.00
	Emails from Leiba Feldman (X 2) re: Greenspan Request - Appeal	WMO3	0.20	84.00
	Email from Michelle Biddulph re: Appeal	WMO3	0.10	42.00

	Discussions with W. Onchulenko; instructions to D. Mackie	LF3	0.40	120.00
	Discussions with W. Onchuenko	LF3	0.20	60.00
Apr-18-23	Email from Court of Appeal	WMO3	0.10	42.00
	Email from Melanie LaBossiere re: Appeal	WMO3	0.10	42.00
	Email from Greenspan re:Book of Authorities - Appeal	WMO3	0.10	42.00
	Email from Leiba Feldman re: Appeal	WMO3	0.10	42.00
	Email from Leiba Feldman re: Appeal	WMO3	0.10	42.00
	Filing Book of Authorities and emails with Greenspan and email to Brittini Van Dasselaar re: Appeal	WMO3	0.30	126.00
	Emails from Leiba Feldman (X 2) re: Appeal	WMO3	0.10	42.00
	Emails from and meeting with Colby Linthwaite to prepare for appeal re: Appeal	WMO3	1.50	630.00
	Emails from Greenspan re: Appeal	WMO3	0.10	42.00
	Email to Leiba Feldman re: Greenspan documents - Appeal	WMO3	0.10	42.00
	Email from Labossiere	LF3	0.10	30.00
	Email from W. Onchulenko	LF3	0.10	30.00
	Email from Court of Appeal	LF3	0.10	30.00
	Email from Colby	LF3	0.10	30.00
	Email from W. Onchulenko	LF3	0.10	30.00
	Email from Court of Appeal	LF3	0.10	30.00
	Email from Labossiere	LF3	0.10	30.00
	Discussions with W. Onchulenko	LF3	0.20	60.00
	Email from Labossiere	LF3	0.10	30.00
	Meet with W. Onchulenko; discussions with Colby; review Receiver Factum	LF3	1.00	300.00
Apr-19-23	Emails from Fred Tayar (X 3), prepare for hearing, meeting with Colby Linthwaite before and after hearing, attend hearing, meeting with Colby Linthwaite and call to Fred Tayar after hearing, telephone attendance with Greg Fenske, email to Greg Fenske re: Appeal	WMO3	7.00	2,940.00
	Email from Court of Appeal	WMO3	0.10	42.00
	Email from Melanie LaBossiere re: Appeal	WMO3	0.10	42.00

	Meeting with W. Onchulenko and Colby; attendance at Court of Appeal hearing; meeting with WMO/Colby; emails to/from Fred Tayar	LF3	6.50	1,950.00
	Report to client; discussions with WMO; email from WMO	LF3	0.70	210.00
Apr-20-23	Email to Greg Fenske re: Appeal	WMO3	0.10	42.00
	Email from Fred Tayar re: Fees	WMO3	0.10	42.00
Apr-21-23	Email from Fred Tayar re: Appeal	WMO3	0.10	42.00
	Email to Fred Tayar re: Appeal	WMO3	0.10	42.00
	Email from the Court re: Appeal	WMO3	0.10	42.00
	Email from Fred Tayar re: Fees	WMO3	0.10	42.00
	Email to Fred Tayar re: Fees	WMO3	0.10	42.00
	Email from Greg Fenske re: NEL Tax Assessment	WMO3	0.10	42.00
Apr-25-23	Email from Bruce Taylor re: Fees	WMO3	0.10	42.00
	Email from Fred Tayar re: Fees	WMO3	0.10	42.00
	Email from court	LF3	0.10	30.00
Apr-27-23	Email from Fred Tayar re: Fees	WMO3	0.10	42.00
	Bill and reporting letter	WMO3	0.20	84.00
Wayne M. Onchulenko	Total Time Spent =	23.70	Hours @ \$420.00	\$9,954.00
Leiba Feldman	Total Time Spent =	12.00	Hours @ \$300.00	\$3,600.00

**Total Fees****35.70 \$13,554.00**

GST on Fees

\$677.70

RST on Fees

\$948.78

**TOTAL FEES, DISBURSEMENTS GST & RST****\$15,180.48****AMOUNT DUE FROM PREVIOUS ACCOUNT****\$8,401.52****BALANCE DUE AND OWING****\$23,582.00**

Total Tax: GST \$677.70 RST \$948.78

\* tax-exempt

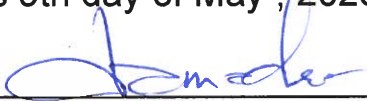
E. & O. E.  
Wayne M. Onchulenko

*Accounts which are outstanding for more than one month after the date of delivery of same to the client shall bear interest at the rate established under section 161 of The Income Tax Act (Canada) on the day that the account is delivered, which interest shall be payable on the amount outstanding from time to time on the said account and which interest shall be payable until the account is paid in full.*





This is Exhibit "I" referred to in the  
Affidavit of Wayne Onchulenko  
affirmed before me at the City of  
Winnipeg, in the Province of Manitoba,  
this 9th day of May , 2023.

A handwritten signature in blue ink, appearing to read "J. M. O.", is written over a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024

In Account With:

**FRED TAYAR & ASSOCIATES**  
PROFESSIONAL CORPORATION

DATE: October 4, 2022

Barristers & Solicitors  
65 Queen St. West, Suite 1200  
Toronto, Canada M5H 2M5

Telephone: (416) 363-1800  
Facsimile: (416) 363-3356

HST Registration No. 847141454

**PERSONAL & CONFIDENTIAL**

Peter John Nygard  
Nygard Holdings (USA) Limited, Nygard Inc.,  
Fashion Ventures, Inc., Nygard NY Retail, LLC  
4093879 Canada Ltd., 4093887 Canada Ltd.,  
Nygard International Partnership, Nygard Properties  
Ltd., and  
Nygard Enterprises Ltd. ("Nygard Group of  
Companies")  
Gregory A.  
Fenske  
369 River Road  
Winnipeg, MB R2M  
4A1

File No.20-3091

**Re: Peter J. Nygard and Nygard Group of Companies – Receivership**

**TO PROFESSIONAL SERVICES** rendered in connection with the above-noted matter from  
September 6, 2022 to September 29, 2022 as set out in the pre-bill attached.

**OUR FEE:**

\$12,832.00

**TAXABLE DISBURSEMENTS**

Print Three-photocopies, tabs and cerlox binding	\$62.65
Photocopies	\$4.25
Quicklaw Research	\$5.94

Total Taxable Disbursements

\$72.84

**HST** (on fee and taxable disbursements only)

1,677.63

**TOTAL AMOUNT OF THIS ACCOUNT**

\$14,582.47

Peter Nygard  
c/o Gregory A. Fenske  
369 River Road  
Winnipeg, MB R2M 4A1

October 3, 2022

## PREBILL

File #: 20-3091  
Inv #: Sample

Attention:

10583

RE: Peter J. Nygard and Nygard Group of Companies - Financial Matters

DATE	ENTRY # DESCRIPTION	HOURS	AMOUNT	LAWYER
Sep-06-22	292502 reading Justice Edmond's endorsement re issues of W. Onchulenko's fees;	0.10	52.50	CL
Sep-14-22	292625 correspondence from M. LaBossiere to Manitoba Court of Appeal about deadline for respondents factum;	0.10	58.50	FT
	292644 email from counsel for the Receiver;	0.10	52.50	CL
Sep-15-22	292631 received correspondence from Manitoba Court to M. LaBossiere;	0.10	58.50	FT
	292703 email from Manitoba Court of Appeal office;	0.10	52.50	CL
Sep-19-22	292732 reading Receiver's appeal factum; interoffice discussion; reviewing appellant's factum and interoffice discussion;	1.50	787.50	CL
Sep-20-22	292754 interoffice conference about Receiver's appeal factum;	0.20	117.00	FT
	292745 email to W. Onchulenko; careful review of Receiver's factum and selected supporting cases; making notes; interoffice discussion;	3.80	1,995.00	CL
	292879 retrieved [REDACTED] 1 P. [REDACTED]	0.10	27.50	JT
Sep-21-22	292763 dictating letter to client summarizing respondent's factum; further work on argument;	2.00	1,050.00	CL
Sep-22-22	292778 revising letter to client re Receiver's factum; work on argument;	1.00	525.00	CL
Sep-23-22	292791 correspondence from and reply to R.	0.40	234.00	FT

McFadyen about legal bills for receivership work; further exchange of emails; correspondence to W. Onchulenko; correspondence from B. Taylor's office re motion on fees; further correspondence to W. Onchulenko;

	292797	email from Receiver's counsel;	0.10	52.50	CL
Sep-27-22	292812	email from counsel with attached Book of Authorities; reading Receiver's Book of Authorities; [REDACTED]	2.70	1,417.50	CL
Sep-28-22	292829	correspondence to W. Onchulenko regarding receivership accounts;	0.10	58.50	FT
	292836	further reading Receiver's authorities [REDACTED]	3.00	1,575.00	CL
	292856	prepare accounts and dockets for reimbursement by receiver (reviewing and redacting);	0.90	472.50	MT
Sep-29-22	292863	telephone conversation with W. Onchulenko about sending accounts dated May to September 2022 to Receiver's lawyer; interoffice conference about [REDACTED] worked on letter to R. McFadyen about fees;	0.80	468.00	FT
	292872	further reading Receiver's authorities and research; [REDACTED]	6.20	3,255.00	CL
	292903	started research [REDACTED]	1.90	522.50	JT
	Totals		25.20	\$12,832.00	
	HST on Fees			\$1,668.16	

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
Fred Tayar	1.70	\$585.00	\$994.50
Colby Linthwaite	20.60	\$525.00	\$10,815.00
Joshua Tayar	2.00	\$275.00	\$550.00
Mindy Tayar	0.90	\$525.00	\$472.50

**DISBURSEMENTS****Disbursements****Receipts**

Invoice #: Sample

Page 3

October 3, 2022

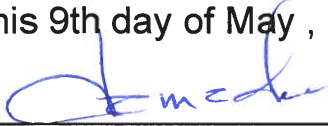
Sep-16-22	292740	Print Three-photocopies, tabs and cerlox binding	10.45	
Sep-20-22	292742	Print Three-photocopies, tabs and cerlox binding	10.45	
Sep-27-22	292805	Print Three-photocopies, tabs and cerlox binding	41.75	
Sep-30-22	292942	Photocopies	4.25	
	292954	Quicklaw Research	5.94	
		Totals	<hr/> \$72.84	<hr/> \$0.00
		HST on Disbursements	\$9.47	
		<b>Total Fees, Disbursements &amp; HST</b>		<hr/> <b>\$14,582.47</b> <hr/>

Total Tax: \$1,677.63

\* tax-exempt



This is Exhibit "J" referred to in the Affidavit of Wayne Onchulenko affirmed before me at the City of Winnipeg, in the Province of Manitoba, this 9th day of May , 2023.

A handwritten signature in blue ink, appearing to read "J. Meder", is written over a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024



In Account With:

**FRED TAYAR & ASSOCIATES**  
PROFESSIONAL CORPORATION

DATE: November 2, 2022

Barristers & Solicitors  
65 Queen St. West, Suite 1200  
Toronto, Canada M5H 2M5

Telephone: (416) 363-1800  
Facsimile: (416) 363-3356

HST Registration No. 847141454

**PERSONAL & CONFIDENTIAL**

Peter John Nygard  
Nygard Holdings (USA) Limited, Nygard Inc.,  
Fashion Ventures, Inc., Nygard NY Retail, LLC  
4093879 Canada Ltd., 4093887 Canada Ltd.,  
Nygard International Partnership, Nygard Properties Ltd., and  
Nygard Enterprises Ltd. ("Nygard Group of Companies")  
Gregory A. Fenske  
369 River Road  
Winnipeg, MB R2M 4A1

File No.20-3091

---

**Re: Peter J. Nygard and Nygard Group of Companies – Receivership**

**TO PROFESSIONAL SERVICES** rendered in connection with the above-noted matter from October 3, 2022 to November 1, 2022 as set out in the pre-bill attached.

**OUR FEE:**

\$29,332.50

**TAXABLE DISBURSEMENTS**

Print Three-photocopies, tabs and cerlox binding

\$193.30

Computerized legal research

\$26.73

Photocopies

\$25.25

Total Taxable Disbursements

\$245.28

**HST** (on fee and taxable disbursements only)

3,845.12

**TOTAL AMOUNT OF THIS ACCOUNT**

---

**\$33,422.90**

Peter Nygard  
c/o Gregory A. Fenske  
369 River Road  
Winnipeg, MB R2M 4A1

November 2, 2022

**PREBILL**

File #: 20-3091  
Inv #: Sample

**Attention:**

**RE:** Peter J. Nygard and Nygard Group of Companies - Financial Matters

10602

DATE	ENTRY #	DESCRIPTION	HOURS	AMOUNT	LAWYER
Oct-03-22	292991	further review of Receiver's authorities and argument; interoffice discussion re [REDACTED]	3.30	1,732.50	CL
	293017	research and memo [REDACTED]	3.90	1,072.50	JT
Oct-05-22	293037	reading recent correspondence; review of motion materials; further work on argument;	3.40	1,785.00	CL
Oct-06-22	293084	reviewing appeal material [REDACTED]	6.70	3,517.50	CL
Oct-07-22	293092	correspondence to R. McFadyen to pursue payment of Receivership legal fees;	0.20	117.00	FT
	293102	[REDACTED]	3.00	1,575.00	CL
Oct-11-22	293121	message from client; reading recent correspondence; reviewing Receiver's appeal book; notes on [REDACTED]	3.30	1,732.50	CL
Oct-12-22	293118	interoffice conference about Receiver's position on FTAPC and Onchulenko's legal accounts;	0.30	175.50	FT
	293128	research and expansion of argument; reading recent correspondence; further work on [REDACTED]; email from Receiver's counsel; brief review of [REDACTED]	5.30	2,782.50	CL
Oct-13-22	293139	interoffice conference about [REDACTED] correspondence to B. Taylor's firm;	0.30	175.50	FT

	293153	[REDACTED]	2.50	1,312.50	CL
Oct-14-22	293163	[REDACTED];	2.70	1,417.50	CL
Oct-17-22	293170	expansion of [REDACTED] research [REDACTED] email from counsel for CRA;	5.10	2,677.50	CL
Oct-18-22	293179	received and reviewed motion record from Attorney General of Canada;	0.30	175.50	FT
	293172	reading motion brief of CRA;	0.20	105.00	CL
Oct-19-22	293197	telephone conversation with W. Onchulenko [REDACTED] note to file;	0.30	175.50	FT
Oct-20-22	293210	further work on [REDACTED]	1.20	630.00	CL
Oct-21-22	293264	[REDACTED] review of appeal material;	5.50	2,887.50	CL
Oct-24-22	293292	[REDACTED] interoffice discussion; email to W. Onchulenko [REDACTED]	4.00	2,100.00	CL
Oct-25-22	293342	email from W. Onchulenko;	0.10	52.50	CL
Oct-26-22	293345	email from Receiver's counsel; reading attached report to the Court;	0.20	105.00	CL
Oct-27-22	293352	email to W. Onchulenko re new authorities; research on [REDACTED] [REDACTED]; interoffice discussion; [REDACTED]	3.30	1,732.50	CL
Oct-28-22	293372	received correspondence from W. Onchulenko with reply brief [REDACTED] [REDACTED]	0.20	117.00	FT
	293378	reading [REDACTED] email from counsel; reading W. Onchulenko's reply factum; interoffice strategizing;	1.50	787.50	CL
Oct-31-22	293392	correspondence from R. McFadyen regarding payment of receivership accounts; reply correspondence to R. McFadyen;	0.30	175.50	FT
	293423	email from R. McFadyen; email from counsel re November 3rd motion;	0.20	105.00	CL

Nov-01-22	293441 correspondence from M. LaBossiere;	0.10	58.50	FT
	293432 email from counsel re November 3rd motion;	0.10	52.50	CL
	Totals	57.50	\$29,332.50	
	HST on Fees		\$3,813.23	

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
Fred Tayar	2.00	\$585.00	\$1,170.00
Colby Linthwaite	51.60	\$525.00	\$27,090.00
Joshua Tayar	3.90	\$275.00	\$1,072.50

**DISBURSEMENTS**


		Disbursements	Receipts
Oct-07-22	293085 Print Three-photocopies, tabs and cerlox binding	193.30	
Oct-31-22	293382 Quicklaw Research	26.73	
	293412 Photocopies	25.25	
	Totals	\$245.28	\$0.00
	HST on Disbursements	\$31.89	
	<b>Total Fees, Disbursements &amp; HST</b>		<b>\$33,422.90</b>

Total Tax: \$3,845.12

\* tax-exempt



This is Exhibit "K" referred to in the Affidavit of Wayne Onchulenko affirmed before me at the City of Winnipeg, in the Province of Manitoba, this 9th day of May , 2023.

A handwritten signature in blue ink, appearing to read "J. Macdonald", is written above a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024

In Account With:

**FRED TAYAR & ASSOCIATES**  
PROFESSIONAL CORPORATION

DATE: December 6, 2022

Barristers & Solicitors  
65 Queen St. West, Suite 1200  
Toronto, Canada M5H 2M5

Telephone: (416) 363-1800  
Facsimile: (416) 363-3356

HST Registration No. 847141454

**PERSONAL & CONFIDENTIAL**

Peter John Nygard  
Nygard Holdings (USA) Limited, Nygard Inc.,  
Fashion Ventures, Inc., Nygard NY Retail, LLC  
4093879 Canada Ltd., 4093887 Canada Ltd.,  
Nygard International Partnership, Nygard Properties Ltd., and  
Nygard Enterprises Ltd. ("Nygard Group of Companies")  
Gregory Alvin Fenske  
369 River Road  
Winnipeg, MB R2M 4A1

File No. 20-3091

---

**Re: Peter J. Nygard and Nygard Group of Companies – Receivership**

**TO PROFESSIONAL SERVICES** rendered in connection with the above-noted matter from November 2, 2022 to December 1, 2022 as set out in the pre-bill attached.

**OUR FEE:** \$10,023.00

**TAXABLE DISBURSEMENTS**

Computerized legal research \$177.08

Total Taxable Disbursements \$177.08

**HST** (on fee and taxable disbursements only) \$1,326.01

**TOTAL AMOUNT OF THIS ACCOUNT** \$11,526.09



Peter Nygard  
c/o Gregory A. Fenske  
369 River Road  
Winnipeg, MB R2M 4A1

December 5, 2022

**PREBILL**

**Attention:**

File #: 20-3091  
Inv #: Sample

**RE:** Peter J. Nygard and Nygard Group of Companies - Financial Matters

10633

DATE	ENTRY #	DESCRIPTION	HOURS	AMOUNT	LAWYER
Nov-02-22	293496	interoffice discussion re [REDACTED] [REDACTED] [REDACTED]	2.20	1,155.00	CL
Nov-03-22	293534	attendance at virtual hearing of motion respecting fees before Justice Edmond; interoffice discussion;	1.80	945.00	CL
Nov-04-22	293540	attendance before Justice Edmond to hear oral reasons on fees motion; interoffice discussion; message from W. Onchulenko; telephone conversation with W. Onchulenko; email to W. Onchulenko; interoffice discussion re [REDACTED] review of file materials;	2.10	1,102.50	CL
Nov-06-22	293520	worked on [REDACTED] appeal in Manitoba Court of Appeal;	1.80	1,053.00	FT
Nov-07-22	293524	correspondence to Wayne about [REDACTED] in light of Justice Edmonds order; worked on [REDACTED] [REDACTED]	0.80	468.00	FT
	293575	interoffice discussion; reading recent correspondence; interoffice communication re argument; email to W. Onchulenko re new citations; email from W. Onchulenko;	0.40	210.00	CL
Nov-09-22	293590	revising letter to client [REDACTED] [REDACTED]	0.20	105.00	CL
Nov-10-22	293593	email and letter from W. Onchulenko;	0.10	52.50	CL
Nov-14-22	293608	reading recent correspondence; interoffice discussion re [REDACTED]	0.30	157.50	CL

Nov-15-22	293609 email to W. Onchulenko re [REDACTED] interoffice discussion re [REDACTED] [REDACTED] reading recent correspondence;	0.40	210.00	CL
Nov-16-22	293661 email from W. Onchulenko; telephone/message for W. Onchulenko;	0.20	105.00	CL
Nov-17-22	293645 telephone attendance with W. Onchulenko;	0.20	117.00	FT
	293670 telephone conversation with W. Onchulenko re [REDACTED] interoffice discussion;	0.20	105.00	CL
Nov-18-22	293649 [REDACTED] [REDACTED] letter to W. Onchulenko about [REDACTED] matter; telephone conversation with W. Onchulenko to discuss same;	0.90	526.50	FT
	293682 reviewing email and draft letter from W. Onchulenko; interoffice discussion [REDACTED] [REDACTED]; interoffice discussion of [REDACTED]	0.50	262.50	CL
Nov-22-22	293740 email from B. Taylor; email to W. Onchulenko; interoffice discussion; email from W. Onchulenko;	0.20	105.00	CL
Nov-23-22	293736 office communication re filing reply case law to Receiver's factum; correspondence from G. Fenske;	0.20	117.00	FT
	293743 email from W. Onchulenko; reading letter; email from B. Taylor; email to W. Onchulenko; interoffice discussion; further email to W. Onchulenko; multiple emails from Manitoba Court of Appeal office; email to W. Onchulenko;	0.40	210.00	CL
Nov-24-22	293764 reading recent correspondence;	0.10	52.50	CL
Nov-25-22	293770 interoffice conference about reply case law;	0.20	117.00	FT
	293777 email to W. Onchulenko re notice of appeal; email from B. Taylor; detailed responsive email; interoffice discussion; further email from B. Taylor; detailed response; email from B. Taylor; email from Registrar of Manitoba Court of Appeal; email from W. Onchulenko;	1.10	577.50	CL

Nov-28-22	293970	received correspondence from W. Onchulenko about [REDACTED];	0.10	58.50	FT
	293959	interoffice discussion; revision and expansion [REDACTED] research of [REDACTED]; email from Manitoba Court of Appeal office re authorities; interoffice discussion; email to W. Onchulenko;	2.20	1,155.00	CL
Nov-29-22	294029	email from L. Feldman; long email from R. McFadyen; drafting email to W. Onchulenko re McFadyen email; work on preparation of authorities; email to W. Onchulenko; email to L. Feldman; email re service of amended notice of appeal; email from Manitoba Court of Appeal office; interoffice discussion; email exchange with L. Feldman;	1.50	787.50	CL
Dec-01-22	294087	received and reviewed correspondence between W. Onchulenko and R. McFadyen re payment by Receiver of legal fees;	0.10	58.50	FT
	294079	email from counsel for Receiver; email and letter from W. Onchulenko; reviewing draft supplementary book of authorities; email to L. Feldman;	0.40	210.00	CL
Totals			18.60	\$10,023.00	
HST on Fees				\$1,302.99	

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
Fred Tayar	4.30	\$585.00	\$2,515.50
Colby Linthwaite	14.30	\$525.00	\$7,507.50

**DISBURSEMENTS**

	Disbursements	Receipts
Oct-31-22 293517 Quicklaw Research	11.66	
Nov-14-22 293631 Quicklaw Research	54.15	
Nov-18-22 293687 Quicklaw Research	57.54	
Nov-25-22 293784 Quicklaw Research	53.73	

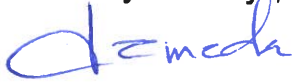
Totals	<u>\$177.08</u>	<u>\$0.00</u>
HST on Disbursements	\$23.02	
<b>Total Fees, Disbursements &amp; HST</b>		<u><b>\$11,526.09</b></u>

Total Tax: \$1,326.01

\* tax-exempt



This is Exhibit "L" referred to in the  
Affidavit of Wayne Onchulenko  
affirmed before me at the City of  
Winnipeg, in the Province of Manitoba,  
this 9th day of May, 2023.

A handwritten signature in blue ink, appearing to read "J. M. M.", is written above a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024

In Account With:

**FRED TAYAR & ASSOCIATES**  
PROFESSIONAL CORPORATION

DATE: February 2, 2023

Barristers & Solicitors  
65 Queen St. West, Suite 1200  
Toronto, Canada M5H 2M5

Telephone: (416) 363-1800  
Facsimile: (416) 363-3356

HST Registration No. 847141454

**PERSONAL & CONFIDENTIAL**

Peter John Nygard  
Nygard Holdings (USA) Limited, Nygard Inc.,  
Fashion Ventures, Inc., Nygard NY Retail, LLC  
4093879 Canada Ltd., 4093887 Canada Ltd.,  
Nygard International Partnership, Nygard Properties Ltd., and  
Nygard Enterprises Ltd. ("Nygard Group of Companies")  
Gregory Alvin Fenske  
369 River Road  
Winnipeg, MB R2M 4A1

File No.20-3091

**Re: Peter J. Nygard and Nygard Group of Companies - Receivership**

**TO PROFESSIONAL SERVICES** rendered in connection with the above-noted matter from December 2, 2022 to January 8, 2023 as set out in the pre-bill attached.

**OUR FEE:** \$1,185.00

**TAXABLE DISBURSEMENTS**

Computerized legal research \$5.98

Total Taxable Disbursements \$5.98

**HST** (on fee and taxable disbursements only) 154.83

**TOTAL AMOUNT OF THIS ACCOUNT** \$1,345.81

Peter Nygard  
c/o Gregory A. Fenske  
369 River Road  
Winnipeg, MB R2M 4A1

January 31, 2023

**PREBILL**

File #: 20-3091  
Inv #: Sample

Attention:

RE: Peter J. Nygard and Nygard Group of Companies - Financial Matters

10675

DATE	ENTRY #	DESCRIPTION	HOURS	AMOUNT	LAWYER
Dec-02-22	294258	interoffice discussion regarding [REDACTED] [REDACTED]	0.20	105.00	CL
Dec-05-22	294261	email from L. Feldman;	0.10	52.50	CL
Dec-07-22	294218	telephone conversation with W. Onchulenko [REDACTED] [REDACTED]	0.20	117.00	FT
	294269	reviewing revised supplementary book of authorities; email to L. Feldman;	0.20	105.00	CL
Dec-13-22	294300	email from Manitoba Court of Appeal Registrar, W. Onchulenko and B. Taylor; email to Court of Appeal office re date for appeal; further email from MB CA re date; diarizing date; email from counsel for White Oak;	0.30	157.50	CL
Dec-28-22	294574	email from W. Onchulenko re fees;	0.10	52.50	CL
Jan-02-23	294448	correspondence from and reply to W. Onchulenko re [REDACTED]	0.10	58.50	FT
Jan-03-23	294453	correspondence from and reply to W. Onchulenko;	0.10	58.50	FT
Jan-05-23	294584	reading recent correspondence from counsel for Receiver;	0.10	52.50	CL
	294554	prepare accounts and correspondence to Receiver's counsel to obtain reimbursement of costs;	0.70	367.50	MT
Jan-08-23	294502	correspondence from and reply to M. LaBossiere about [REDACTED]	0.10	58.50	FT



Totals	2.20	\$1,185.00
HST on Fees		\$154.05

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
Fred Tayar	0.50	\$585.00	\$292.50
Colby Linthwaite	1.00	\$525.00	\$525.00
Mindy Tayar	0.70	\$525.00	\$367.50

**DISBURSEMENTS**

Dec-12-22 294278 Quicklaw Research

**Disbursements**

5.98

**Receipts**

Totals

\$5.98

\$0.00

HST on Disbursements

\$0.78

**Total Fees, Disbursements & HST****\$1,345.81**

Total Tax: \$154.83

\* tax-exempt



This is Exhibit "M" referred to in the Affidavit of Wayne Onchulenko affirmed before me at the City of Winnipeg, in the Province of Manitoba, this 9th day of May, 2023.

A handwritten signature in blue ink, appearing to be "J. M. Onchulenko", written over a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024

In Account With:

**FRED TAYAR & ASSOCIATES**  
PROFESSIONAL CORPORATION

DATE: April 20, 2023

Barristers & Solicitors  
65 Queen St. West, Suite 1200  
Toronto, Canada M5H 2M5

Telephone: (416) 363-1800  
Facsimile: (416) 363-3358

HST Registration No. 847141454

**PERSONAL & CONFIDENTIAL**

Peter John Nygard  
Nygard Holdings (USA) Limited, Nygard Inc.,  
Fashion Ventures, Inc., Nygard NY Retail, LLC  
4093879 Canada Ltd., 4093887 Canada Ltd.,  
Nygard International Partnership, Nygard Properties Ltd., and  
Nygard Enterprises Ltd. ("Nygard Group of Companies")  
Gregory Alvin Fenske  
369 River Road  
Winnipeg, MB R2M 4A1

File No.20-3091

**Re: Peter J. Nygard and Nygard Group of Companies - Receivership**

**TO PROFESSIONAL SERVICES** rendered in connection with the above-noted matter from March 13, 2023 to April 14, 2023 as set out in the pre-bill attached.

**OUR FEE:**

**\$39,075.00**

**TAXABLE DISBURSEMENTS**

Travel and accommodations to Winnipeg,  
Manitoba (April 18-20, 2023)

**\$1,441.82**

Computerized legal research

**\$2.17**

Print Three-photocopies, tabs and cerlox binding  
Photocopies

**\$169.35**

**\$4.25**

Total Taxable Disbursements

**\$1,617.59**

**HST** (on fee and taxable disbursements only)

**5,290.04**

**TOTAL AMOUNT OF THIS ACCOUNT**

**\$45,982.63**

Peter Nygard  
c/o Gregory A. Fenske  
369 River Road  
Winnipeg, MB R2M 4A1

April 20, 2023

**PREBILL**

File #: 20-3091  
Inv #: Sample

Attention:

RE: Peter J. Nygard and Nygard Group of Companies - Financial Matters

10738

DATE	ENTRY #	DESCRIPTION	HOURS	AMOUNT	LAWYER
Mar-13-23	295563	correspondence from W. Onchulenko regarding filing of HST returns for NEL; correspondence to G. Fenske and W. Onchulenko;	0.30	187.50	FT
Mar-14-23	295580	email from W. Onchulenko;	0.10	62.50	FT
	295614	worked on file; email from Court of Appeal office re additional authorities;	0.70	385.00	CL
Mar-15-23	29615	[REDACTED] re Receiver's NEL CRA issue; emails with W. Onchulenko;	0.30	187.50	FT
Mar-16-23	296153	received correspondence from W. Onchulenko with "settlement overture" by B. Taylor; telephone conversation with W. Onchulenko; received and reviewed correspondence with CRA re 2011 NEL re-assessment;	0.90	562.50	FT
	295654	reading recent correspondence; reviewing receivership materials re assertion by B. Taylor re NEL; interoffice discussion; reviewing certain appeal materials in advance of argument;	5.30	2,915.00	CL
Mar-17-23	295693	further review of appeal material;	1.00	550.00	CL
Mar-20-23	295689	[REDACTED] about recent 2011 re-assessment by CRA of NEL;	0.60	375.00	FT
	295696	reading recent correspondence; email to counsel re supplementary authorities; reviewing file materials in advance of appeal;	5.40	2,970.00	CL
Mar-21-23	295747	multiple emails from W.	2.60	1,430.00	CL

		Onchulenko; reviewing material in advance of argument of appeal;			
Mar-22-23	295740	worked on letter to client; telephone conversation with W. Onchulenko; reviewed correspondence from CRA with assessments;	1.20	750.00	FT
	295757	email from L. Feldman; reviewing draft supplementary book of authorities; email to and reply from L. Feldman; further email exchanges with L. Feldman re appeal material; prepare for appeal;	2.20	1,210.00	CL
Mar-23-23	295798	correspondence from W. Onchulenko	0.10	62.50	FT
	295786	reading on subrogation issue; prepare for argument;	2.00	1,100.00	CL
Mar-24-23	296154	about objections to NEL tax assessment; email to and response; email about issues raised by correspondence re NEL HST matter;	0.80	500.00	FT
	295794	reading file materials and research in preparation for appeal;	3.00	1,650.00	CL
Mar-27-23	295835	preparation for argument of appeal;	6.00	3,300.00	CL
Mar-28-23	295848	telephone conversation with W. Onchulenko about tax issue;	0.20	125.00	FT
	295889	prepare for appeal;	0.70	385.00	CL
Mar-29-23	295873	interoffice strategizing about appeal argument; received settlement offer proposal from B. Taylor; interoffice conference about offer; telephone conference; dictated preliminary thoughts to W. Onchulenko;	3.00	1,875.00	FT
	296155	interoffice discussion re new fees motion before Justice Edwards; further preparation for argument of appeal and interoffice discussion re possible settlement;	6.00	3,300.00	CL

Mar-30-23	295876	interoffice conference; worked on letter to W. Onchulenko about settlement matters;	0.60	375.00	FT
	295895	email from W. Onchulenko's office re service of Supplementary Brief of Authorities; review and revise letter to W. Onchulenko; prepare for argument of appeal;	6.30	3,465.00	CL
Mar-31-23	295932	reviewing authorities in advance of appeal; interoffice conference re settlement discussions;	3.80	2,090.00	CL
Apr-02-23	295939	correspondence with W. Onchulenko about correspondence with B. Taylor regarding settlement matters; correspondence to and reply from W. Onchulenko;	0.30	187.50	FT
Apr-03-23	295945	reading recent correspondence;	0.10	55.00	CL
Apr-04-23	295953	telephone attendance with W. Onchulenko [REDACTED] on settlement discussions;	0.10	62.50	FT
Apr-05-23	295974	correspondence [REDACTED] [REDACTED] email from B. Taylor; email [REDACTED] correspondence to B. Taylor;	1.00	625.00	FT
Apr-06-23	295981	reading recent correspondence; messages from B. Taylor; email to B. Taylor; email exchange with B. Taylor;	0.30	165.00	CL
Apr-11-23	295999	correspondence with C. Linthwaite; telephone attendances on B. Taylor; [REDACTED] further telephone attendance on B. Taylor; [REDACTED]	1.00	625.00	FT
Apr-12-23	296058	correspondence from B. Taylor about settlement matters;	0.10	62.50	FT
	296023	reading recent correspondence; work on argument in appeal;	3.10	1,705.00	CL
Apr-13-23	296018	reading recent correspondence re B. Taylor; interoffice discussion re negotiations and next steps;	0.40	220.00	CL
	296031	preparation for appeal; email to L. Feldman; email exchange with L. Feldman;	5.10	2,805.00	CL

Invoice #: Sample

Page 4

April 20, 2023

Apr-14-23	296038 email exchange with W. Onchulenko; preparation for argument;	5.00	2,750.00	CL
<b>Totals</b>		69.60	<b>\$39,075.00</b>	
<b>HST on Fees</b>			<b>\$5,079.75</b>	

**FEE SUMMARY:**

<b>Lawyer</b>	<b>Hours</b>	<b>Effective Rate</b>	<b>Amount</b>
Fred Tayar	10.60	\$625.00	\$6,625.00
Colby Linthwaite	59.00	\$550.00	\$32,450.00

**DISBURSEMENTS**

	<b>Disbursements</b>	<b>Receipts</b>
Mar-14-23 295836 Travel and accommodations to Winnipeg, Manitoba (April 18-20, 2023)	1,441.82	
Mar-20-23 295676 Quicklaw Research	2.17	
Mar-27-23 295780 Print Three-photocopies, tabs and cerlox binding	169.35	
Mar-31-23 295927 Photocopies	4.25	
<b>Totals</b>	<b>\$1,617.59</b>	<b>\$0.00</b>
<b>HST on Disbursements</b>	<b>\$210.29</b>	
<b>Total Fees, Disbursements &amp; HST</b>		<b>\$45,982.63</b>

Total Tax: \$5,290.04

\* tax-exempt



In Account With:

**FRED TAYAR & ASSOCIATES**  
PROFESSIONAL CORPORATION

DATE: May 9, 2023

Barristers & Solicitors  
65 Queen St. West, Suite 1200  
Toronto, Canada M5H 2M5

Telephone: (416) 363-1800  
Facsimile: (416) 363-3356

HST Registration No. 847141454

**PERSONAL & CONFIDENTIAL**

Peter John Nygard  
Nygard Holdings (USA) Limited, Nygard Inc.,  
Fashion Ventures, Inc., Nygard NY Retail, LLC  
4093879 Canada Ltd., 4093887 Canada Ltd.,  
Nygard International Partnership, Nygard Properties Ltd., and  
Nygard Enterprises Ltd. ("Nygard Group of Companies")  
Gregory Alvin Fenske  
369 River Road  
Winnipeg, MB R2M 4A1

File No.20-3091

---

**Re: Peter J. Nygard and Nygard Group of Companies - Receivership**

**TO PROFESSIONAL SERVICES** rendered in connection with the above-noted matter from April 16, 2023 to April 28, 2023 as set out in the pre-bill attached.

**OUR FEE:** \$16,995.00

**DISBURSEMENTS**

Meals (April 18-20, 2023) - attendance in Winnipeg;	\$120.00
Taxi (April 18-20, 2023) – re: attendance in Winnipeg - including travel to and from airport;	\$200.41
Photocopies	\$22.25
	<hr/>
Total Disbursements	\$342.66

**HST** (on fee and taxable disbursements only) 2,212.24

**TOTAL AMOUNT OF THIS ACCOUNT** \$19,549.90

Peter Nygard  
c/o Gregory A. Fenske  
369 River Road  
Winnipeg, MB R2M 4A1

May 9, 2023

**PREBILL**

**Attention:**

File #: 20-3091  
Inv #: Sample

**RE:** Peter J. Nygard and Nygard Group of Companies - Financial Matters

DATE	ENTRY #	DESCRIPTION	HOURS	AMOUNT	LAWYER
Apr-16-23	296066	receive correspondence from client regarding settlement matters; reply; correspondence to B. Taylor about fees motion date;	0.40	250.00	FT
Apr-17-23	296167	reading recent correspondence; preparation for argument;	4.10	2,255.00	CL
Apr-18-23	296125	received correspondence from Manitoba Court of Appeal; received emails from M. LaBossiere; telephone conversation with C. Linthwaite to discuss how to commence appeal submissions;	0.50	312.50	FT
	296170	travel to Winnipeg for argument of appeal; interoffice discussion; preparation for argument; meeting with W. Onchulenko and L. Feldman;	6.50	3,575.00	CL
Apr-19-23	296149	numerous exchanges of emails with L. Feldman and Registrar of the Court of Appeal to seek access to hearing virtually; participated in MCA hearing; emails to W. Onchulenko about certain issues raised by the appellate judges; telephone conversation with W. Onchulenko and C. Linthwaite;	4.80	3,000.00	FT
	296171	preparation for and attend argument of appeal before Manitoba Court of Appeal; interoffice discussion; meeting with W. Onchulenko and L. Feldman; call [REDACTED] W. Onchulenko;	9.00	4,950.00	CL
Apr-20-23	296182	[REDACTED]	0.20	125.00	FT
	296172	travel from Winnipeg;	3.60	1,980.00	CL

Apr-21-23	296187 email to W. Onchulenko; [REDACTED] [REDACTED] NEL HST assessment; interoffice conference; email to client; email from W. Onchulenko regarding fees and corresponding with R. McFadyen; reply to W. Onchulenko;	0.50	312.50	FT
	296277 email from Manitoba Court of Appeal office;	0.10	55.00	CL
Apr-26-23	296296 email from B. Taylor; interoffice communication re accounts; reading recent correspondence;	0.10	55.00	CL
Apr-28-23	296503 correspondence from B. Taylor regarding receivership accounts; [REDACTED] [REDACTED]	0.20	125.00	FT
	Totals	30.00	\$16,995.00	
	HST on Fees		\$2,209.35	

**FEE SUMMARY:**

Lawyer	Hours	Effective Rate	Amount
Fred Tayar	6.60	\$625.00	\$4,125.00
Colby Linthwaite	23.40	\$550.00	\$12,870.00

**DISBURSEMENTS**

		Disbursements	Receipts
Apr-20-23	296346 Meals (April 18-20, 2023)*	120.00	
	296347 Taxi (April 18-20, 2023)*	200.41	
Apr-28-23	296306 Photocopies	22.25	
	Totals	\$342.66	\$0.00
	HST on Disbursements	\$2.89	

**Total Fees, Disbursements & HST**

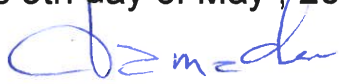
**\$19,549.90**

**Total Tax: \$2,212.24**

**\* tax-exempt**



This is Exhibit "N" referred to in the Affidavit of Wayne Onchulenko affirmed before me at the City of Winnipeg, in the Province of Manitoba, this 9th day of May, 2023.

A handwritten signature in blue ink, appearing to read "J. Z. M. Chen", is written over a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024



THOMPSON  
DORFMAN  
SWEATMAN

N

Writer's Name  
Direct Telephone  
E-mail Address

Mel M. LaBossiere  
204-934-2508  
MML@tdslaw.com

May 3, 2023

**VIA E-MAIL**

Levene Tadman Golub Law Corporation  
700-330 St. Mary Avenue  
Winnipeg, MB R3C 3Z5

Attention: Wayne Onchulenko

Fred Tayar & Associates  
Professional Corporation  
65 Queen Street West, Suite 1200  
Toronto, ON M5H 2M5

Attention: Fred Tayar

Dear Sirs:

Re: Richter Inc.  
(formerly Richter Advisory Group Inc.) and  
Nygard International Partnership et al.  
Approval of Accounts  
Our Matter No. 0173004 GBT

We write on behalf of Richter Inc. (formerly, Richter Advisory Group Inc.) in its capacity as Court-appointed receiver (the "**Receiver**") of Nygard Holdings (USA) Limited, Nygard Inc., Fashion Ventures, Inc., Nygard NY Retail, LLC, Nygard Enterprises Ltd., Nygard Properties Ltd. ("**NPL**"), 4093879 Canada Ltd., 4093887 Canada Ltd. and Nygard International Partnership (together, the "**Debtors**"). The receivership proceedings of the Debtors is herein referred to as the "**Receivership Proceedings**".

As you are aware, pursuant to the March 10, 2022 judgment of Mr. Justice Edmond (the "**Judge**") of the Court of the King's Bench (Winnipeg Centre) (the "**Court**"), it was ordered that the respondents (i.e. the Debtors) have access to certain funds, defined as the Preserved Proceeds and the Net Receivership Proceeds, to pay "reasonable legal fees and disbursements and professional costs incurred ... in the Receivership Proceedings", after review and approval by the Receiver of such legal fees and disbursements and professional costs (the "**March 10 Judgment**").

On November 4, 2022, the Judge gave oral Reasons for Judgment in respect of a motion (the "**Fee Motion**") brought by Levene Tadman Golub Law Corporation ("**LTGLC**") for the approval of certain of the professional accounts rendered in respect of services provided to the Debtors (the "**November 4 Judgment**"). A copy of the transcript of the November 4 Judgment is enclosed for your convenience.



THOMPSON  
DORFMAN  
SWEATMAN

The Receiver has been provided and reviewed the accounts of (i) LTGLC for the period commencing September 6, 2022 and ending January 31, 2023 (the “**LTGLC Accounts**”); and (ii) Fred Tayar & Associates Professional Corporation (“**Tayar**”) for the period commencing September 6, 2022 and ending January 31, 2023 (the “**Tayar Accounts**” and together with the LTGLC Accounts, the “**Accounts**”).

As you are aware, there were several communications between our offices over the course of March and early April 2023 where the matter of the Accounts were discussed in connection with a potential resolution of all further matters as between the Receiver and the Debtors, including the appeal of the primary relief provided by the Judge in connection with the March 10 Judgment. As the parties were unable to reach an overall agreement, we are now providing you with this letter detailing the Receiver’s concerns with the Accounts as presented.

Based on the information currently available, the Receiver is not in a position to approve certain amounts set out in the professional accounts of LTGLC and Tayar. As set out in this letter, given the scope of redactions and insufficient detail supporting the accounts of LTGLC and Tayar, the Receiver is unable to assess whether certain entries in the Accounts are reasonable or incurred in connection with the Receivership Proceedings.

### **The Accounts**

The LTGLC Accounts total \$48,012.00 (exclusive of taxes and disbursements) and the Tayar Accounts total \$53,372.50 (exclusive of taxes and disbursements). Collectively, the Accounts detail fees of \$101,384.50 (exclusive of taxes and disbursements).

The Receiver is presently prepared to approve payment of \$36,325.00 (plus taxes and disbursements).

The Receiver accepts the total value of \$36,325.00 to be reasonable legal fees and disbursements and professional costs incurred in the Receivership Proceedings. The total amount approved is comprised of:

1. \$2,470.00 of LTGLC fees and \$176.00 of Tayar fees relating to the Shanghai Building; and
2. \$8,789.00 of LTGLC fees and \$24,890.00 of Tayar fees relating to Appeal matters.





## **Concerns with the Accounts**

### **Scope of Redactions and Need for Detail**

Certain of the Accounts are so heavily redacted that it is not practically possible to assess the reasonability and relevance to the Receivership Proceedings of the fees billed therein. In particular, approximately \$21,125.50 of the Tayar Accounts pertain to time entries which are completely or largely redacted.

Other entries in both the Tayar Accounts and the LTGLC Accounts that are not redacted are limited in their descriptions such that it is not possible for the Receiver to reasonably assess what the fees relate to. In particular, Mr. Onchulenko and Mr. Refvik often simply add abbreviations (i.e. FM (fee motion), CA (Court of Appeal Matter), and China/Rec (relating to the Shanghai Building)) to entries without any meaningful description. Ms. Feldman's time entries include more detail and include the abbreviations, which make it easier to assess the reasonableness of the entries.

The use of abbreviations without further descriptions is problematic. For example, there are certain entries which suggest the descriptions may not be accurate or the abbreviation used to identify what the work related to is inaccurate.

Absent further information, it is not possible for the Receiver to conclude whether certain of the services detailed in the Accounts relate to the Receivership Proceedings.

We note that the November 4, 2022 Judgment included certain comments about the highly redacted nature of the Accounts:

I accept the conclusion of the receiver that is not practicable for the receiver to responsibly approve or disapprove fees based on services identified and detailed in the LTGLC accounts or assess their connection to the matters at issue in the receivership proceedings or determine their reasonableness.

I have the same issue when I review the accounts and the affidavit material filed. I accept some of the fees claimed by LTGLC and the fees of Tayar relate to services performed in their participation in the receivership proceedings. However, the amount claimed is far in excess of the amount of fees claimed by the receiver's counsel during the same relevant period of time. (November 4 Judgment at T9 lines 2-11)



THOMPSON  
DORFMAN  
SWEATMAN

Unfortunately, the scope of the redactions and the lack of detail in the Accounts remains an issue and a challenge to the Receiver in approving the Accounts. It is understood some level of redaction may be necessary and appropriate to protect privileged information. However, the redactions found in the Accounts still appear to go beyond what might be necessary to protect privilege. In the circumstances, the Receiver has no ability to assess the reasonableness and approve fully-redacted entries, and only a limited ability to address partially-redacted entries.

### **Total Amounts Charged**

It is noted that the fees of Thompson Dorfman Sweatman LLP ("TDS") for the period commencing September 26, 2022 and ending January 31, 2023, totaled \$43,805.00 (exclusive of taxes and disbursements).

The fees of counsel to the Debtors continue to greatly exceed the fees of TDS.

The Receiver notes that the Judge stated he "would expect the fees of the receiver and receiver's counsel to exceed the legal fees and disbursements of the respondents by a very significant amount given that the duties and responsibilities of the receiver exceed, by far, the mandate of the respondents' counsel." (November 4 Judgment, at T9, paras 17-21).

It is difficult to conclude that the amounts set out in the Accounts are reasonable in light of the above-noted finding of the Judge.

### **Amounts attributed to the Fee Motion**

The Receiver notes that approximately \$36,629.00 of fees in the LTGLC Accounts relate to the Fee Motion and approximately \$6,237.00 of the fees in the Tayar Accounts relate to the Fee Motion.

The Receiver understands the Fee Motion was brought specifically for the approval of LTGLC accounts, and did not relate to Tayar accounts. Additionally, no one from Tayar's office provided any submissions at the hearing of the Fee Motion. As such, it is unclear why fees in excess of \$6,000.00 have been charged by Tayar in relation to the Fee Motion.

The Receiver has concerns about the reasonableness of the amount of fees incurred by LTGLC in connection with the Fee Motion as this time pertains to a motion that (i) the Debtors were largely unsuccessful on; and, (ii) repeated communications were made regarding the need to include sufficient detail in the Accounts from as early as March of 2022 up to the hearing date.



THOMPSON  
DORFMAN  
SWEATMAN

**Summary of Receiver's Concerns and Information Needed**

It is your responsibility to provide enough information to allow the Receiver to satisfy itself, with reasonable certainty, that your accounts satisfy the requirements for approval as articulated by the Judge in the March 10 Judgment and the November 4 Judgment.

As set out above, large portions of the Accounts remain heavily redacted and otherwise lack sufficient detail to enable the Receiver to reach a conclusion as to their relationship to the Receivership Proceedings and their reasonableness.

As you are aware, the Receiver is an officer of the Court and is charged with considering the interests of all stakeholders, including those of third-party creditors of the Debtors. In the circumstances, the Receiver is required to review the Accounts carefully to ensure that any approval as to payment is in strict accordance with the direction provided by the Court in the March 10 Judgment and November 4 Judgment.

The Receiver remains prepared to accept further information and continue to engage in discussions with respect to approval of the Accounts. We remain hopeful that an agreement can be reached such that it will not be necessary to again escalate the matter of approval of the Debtors' professional accounts to a contested hearing.

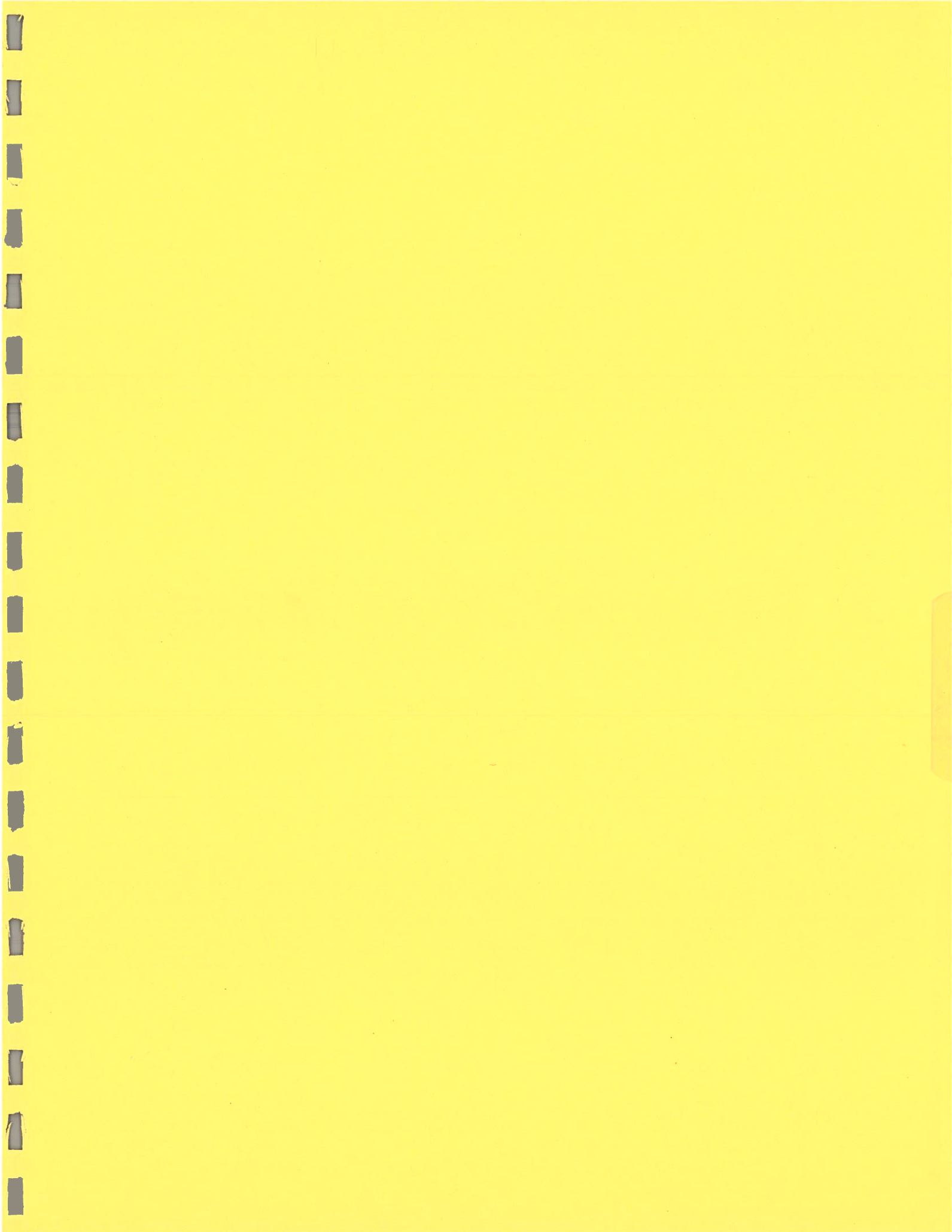
Yours truly,

THOMPSON DORFMAN SWEATMAN LLP

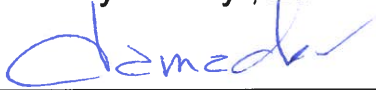
Per:

Mel M. LaBossiere

MML/mml



This is Exhibit "O" referred to in the Affidavit of Wayne Onchulenko affirmed before me at the City of Winnipeg, in the Province of Manitoba, this 9th day of May , 2023.

A handwritten signature in blue ink, appearing to read "Demedev", is written over a horizontal line.

A Commissioner for Oaths for  
Manitoba.

My commission expires: March 6, 2024



LEVENE TADMAN GOLUB LAW CORPORATION

700 - 330 St. Mary Avenue  
Winnipeg, Manitoba R3C 3Z5  
Phone: 204-957-0520 / Fax: 204-957-1696  
Website: www.ltglc.ca

May 9, 2023

Wayne M. Onchulenko  
Reply: (204) 957-6402  
Wonchulenko@ltglc.ca  
File: 113885

Thompson Dorfman Sweatman LLP  
Barristers and Solicitors  
1700 – 242 Hargrave Street  
Winnipeg, MB R3C 0V1

By email: [gbt@tdslaw.com](mailto:gbt@tdslaw.com)  
[mml@tdslaw.com](mailto:mml@tdslaw.com)  
[ram@tdslaw.com](mailto:ram@tdslaw.com)

**Attention: Bruce Taylor, Ross McFadyen and Melanie Labossiere**

**RE: Nygard Receivership**

You asked for a further information in your letter of May 3, 2023. Here is that further information. Hopefully it will allow you to reconsider your position.

You will recall the Receiver and counsel for the respondents were unable to agree on what reasonable fees were for the months from Nov 2021 and August of 2022. There was a case conference at the end of August to set hearing dates. The Receiver advised if they received further and better information they would reconsider their position. In an effort to avoid a hearing that ultimately took place on November 3, 2022. LTGLC reviewed the 9 month's of bills and reviewed each entry to determine the area involved and then resent the bills to the receiver. This took place during the months of September to November right up until the hearing. Materials were filed: on October 4 Respondents filed Notice of Motion, Affidavit and Motion Brief; on October 13 Receiver filed Motion Brief and Receiver Report; on October 17 ATG Canada filed Brief; on October 26 Receiver filed Supplementary Report; on October 28 the Respondents filed a Reply. The matter was argued on November 3<sup>rd</sup> and the Court issued a decision on November 4, 2022. These are the steps taken that incurred the approximately \$30,000.00 in fees related to the fee Motion.

Eight months have passed, and the receiver has been sent a bill each month. We have asked to be paid on numerous occasions. After we arranged a date to appear before the judge, you wrote this month and indicated you would not pay the accounts.



The bills refer to categories.

The fees motions which is discussed above (approximately \$30,000.00). A further \$4,000.00 was expended over the next five months on this topic.

The appeal which was heard on April 19<sup>th</sup>. In your letter you refer to your fees. Do they include your fees to the end of April. Our fees to the end of April are included. These are approximately \$22,000.00 in total over eight months. Once again you have not included the Receivers fees during this period. Please report on the receivers' fees as well.

Discussions about the building in China and settlement discussions and ongoing Receiver discussions (approximately \$6,000.00).

Discussion about the taxes for NEL and NPL (approximately \$2,500.00).

The time spent on each area, approximate, is set out below

	Fees Motion	Court of Appeal	China/Settlement	Tax
Sept. 2022	\$13,154 85%	\$1,900 12.3%	\$422 2.7%	
Oct. 2022	\$13,804 92%	\$606 4%	\$600 4%	
November	\$6,595 62.4%	\$3,827 36.2%	\$146 1.4%	
December	\$1,915 37.17%	\$2,271 44.08%	\$966 18.75%	
Jan, 2023	\$1,512 87.8%	\$42.00 2.45%	\$168 9.75%	
February	\$546 22.6%	\$666 27.68%	\$1,194 49.63%	
March	\$252 4.96%	\$1,482 29.16%	\$1,122 22.08%	\$2,226 43.80%
April	\$714 5.27%	\$11,676 86.15%	\$912 6.73%	\$252 1.85%

Yours truly,

**LEVENE TADMAN GOLUB LAW CORPORATION**

Per:

**WAYNE M. ONCHULENKO**

WMO/dam

Bar Admissions: Manitoba, Ontario, and Nunavut  
\*services provided through Wayne M. Onchulenko Law Corporation