



**Fifth Report of
KSV Advisory Inc.
as Liquidator of
LWP Capital Inc.**

November 28, 2024

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Court File No.: CV-16-11242-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE LIQUIDATION OF
LWP CAPITAL INC.
PURSUANT TO SECTION 211 OF THE
CANADA BUSINESS CORPORATIONS ACT, R.S.C. 1985, c. C-44, AS AMENDED

and

KSV ADVISORY INC. IN ITS CAPACITY AS LIQUIDATOR
OF LWP CAPITAL INC.

Applicant

FIFTH REPORT OF
KSV ADVISORY INC.
IN ITS CAPACITY AS LIQUIDATOR OF
LWP CAPITAL INC.

NOVEMBER 28, 2024

1.0 Introduction

1. At a special meeting of shareholders convened on November 9, 2015 (the “Special Meeting”), the shareholders of LWP Capital Inc. (formerly Legumex Walker Inc.) (the “Company”) passed a special resolution approving, among other things:
 - a) a transaction between the Company and The Scoular Company (“Scoular”) pursuant to an Asset Purchase Agreement dated September 14, 2015, as amended (the “APA”), whereby the Company sold substantially all of the assets comprising its Special Crops division to Scoular (the “Transaction”);
 - b) the voluntary liquidation and dissolution of the Company pursuant to the *Canada Business Corporations Act* (the “CBCA”) at a time to be determined by the Company’s board of directors; and
 - c) the plan of liquidation and distribution substantially in the form attached to the Notice of Special Meeting (the “Liquidation Plan”).
2. The Liquidation Plan appointed KSV Advisory Inc. (“KSV”) as liquidator of the Company (the “Liquidator”). The Liquidation Plan became effective on December 31, 2015 (“Effective Date”).
3. Pursuant to the Liquidation Plan, Joel Horn, Ivan Sabourin, Jay Lubinsky and Mick Fleming were appointed inspectors (collectively, the “Inspectors”). Each Inspector is also a shareholder of the Company, holding, in aggregate, approximately 30% of the Company’s shares.

4. The Liquidation Plan contemplated that the Company's liquidation proceedings would be brought by the Liquidator under the supervision of the Ontario Superior Court of Justice – Commercial List (the "Court"). Pursuant to a Court Order made on January 11, 2016 (the "Liquidation Order"), the Court granted the Liquidator's application. A copy of the Liquidation Order is attached as Appendix "A"¹.
5. This report ("Report") has been prepared by KSV in its capacity as Liquidator.

1.1 Purposes of this Report

1. The purposes of this Report are to:
 - a) provide background information on the Company and its liquidation proceedings;
 - b) set out the basis on which the Liquidator is seeking Court approval to pay a final distribution to the Company's shareholders of approximately \$300,000 (the "Final Distribution"), representing approximately \$0.02 per common share, as a final step before bringing these proceedings to completion;
 - c) summarize the reasons the Liquidator believes it is appropriate for the Company to be dissolved pursuant to Section 223(5)(a) of the CBCA;
 - d) provide an overview of the Liquidator's activities since the filing of its Fourth Report to Court dated April 20, 2017 (the "Fourth Report"), a copy of which is attached as Appendix "B" (without appendices); and
 - e) Recommend that this Honourable Court issue the proposed Order (the "Final Distribution, Termination and Discharge Order"), among other things:
 - approving the Final Accounts (as defined below) and the Final Distribution to the Company's shareholders, and ordering that the Liquidator provided good and sufficient service and notice of same;
 - directing the Director (as defined in the CBCA) to issue a certificate of dissolution in respect of the Company pursuant to Section 223(5)(a) of the CBCA;
 - terminating these liquidation proceedings, including termination of the Stay Period and the Administration Charge (each as defined in the Liquidation Order), discharging the Liquidator upon service of a certificate (the "Liquidator's Termination Certificate") on the service list in these proceedings, and granting certain releases to the Released Parties (defined below); and
 - approving the fees and disbursements of the Liquidator for the eight-year period from November 1, 2016 to October 31, 2024 and its counsel, Osler Hoskin & Harcourt LLP ("Osler"), from November 1, 2016 to November 26, 2024, plus an accrual of \$75,000 for unbilled fees and disbursements

¹ The Liquidation Plan is attached as Schedule A to the Liquidation Order.

incurred or to be incurred by the Liquidator and Osler through to completion of these proceedings (the “Fee Accrual”); and

- approving the Fourth Report and this Report and the Liquidator’s activities detailed herein.

1.2 Restrictions

1. In preparing this Report, the Liquidator has relied upon financial information prepared and provided by the Company’s former management, the Company’s books and records and discussions with its former management and advisors. The Liquidator has not performed an audit or other verification of such information.
2. Future oriented financial information relied upon in this Report, including the estimated funds available for distribution to shareholders, is based upon assumptions regarding future events; actual results achieved may vary from this information and these variations may be material.

1.3 Currency

1. Unless otherwise noted, all currency references in this Report are in Canadian dollars.

2.0 Background

1. The Company was incorporated on April 20, 2011 under the CBCA. The Company was comprised of two operating segments, being: (a) the “Special Crops” segment, which provided primary processing for special crops² received from growers and some secondary processing; and (b) the “Oilseed Processing” segment, which was involved in the processing of Canola oilseed. The Company had operations in Canada, the US and China. Its consolidated annual revenue totalled approximately \$468 million in fiscal 2014.
2. The Company’s common shares were publicly traded under the symbol “LWP” on the Toronto Stock Exchange (“TSX”). Effective at the close of markets on December 31, 2015, the common shares were delisted from trading on the TSX. The common shares are not traded on any other market. Effective May 12, 2016, the Ontario Securities Commission issued an order ceasing trading in the common shares of the Company.
3. At the commencement of these proceedings, the Company had eight US subsidiaries (collectively, the “US Subsidiaries”)³. Upon its appointment, the Liquidator took steps to dissolve the US Subsidiaries pursuant to Section 4.3(o) of the Liquidation Plan. Attached as Appendix “C” is a table setting out the dissolution date for each US Subsidiary.

² Special crops include sunflower seed, flax, canary seed, dry beans, chick peas, peas and lentils.

³ The US Subsidiaries were Legumex Walker USA Inc., Legumex Walker Finance, Inc., St. Hilaire Seed Company, Inc., Legumex Walker Sunflower LLC, LWI Seattle, Inc., LWI US Inc., St. Hilaire Seed Disc, Inc. and Legumex Walker Canada, Inc.

- Further information concerning the Company's liquidation proceedings, including background information on the Company, its corporate structure, the Transaction and the results of the Claims Procedure has been provided in the Liquidator's prior reports. Accordingly, that information is not repeated in this Report. Copies of all materials filed with the Court in these proceedings are available on the Liquidator's website at [https://www.ksvadvisory.com/experience/case/lwp-capital-inc-\(formerly-legumex-walker-inc-\)](https://www.ksvadvisory.com/experience/case/lwp-capital-inc-(formerly-legumex-walker-inc-).).

2.1 Sale of Special Crops

- On September 14, 2015, the Company entered into the APA for, among other things, the sale of substantially all of the Company's Special Crops assets to Scoular for gross proceeds of \$94 million, plus working capital of approximately \$71.5 million, subject to closing and post-closing adjustments.
- On November 9, 2015, the Transaction was approved by approximately 99.56% of the Company's shareholders who voted at the Special Meeting in person or by proxy.
- The Transaction closed on November 23, 2015.

2.2 Scoular Dispute

- From the outset, the focus of these proceedings was to deal with Scoular on post-closing Transaction issues and resolving the significant purchase price adjustment and other claims advanced by Scoular, which claims exceeded \$25 million.
- The Scoular dispute resolution process was lengthy and extensive - it involved litigation and third-party experts as prescribed under the APA.
- As detailed in the Liquidator's Third Report to Court dated December 8, 2016 (the "Third Report"), all issues between the Company and Scoular were resolved effective October 20, 2016 pursuant to multiple settlement agreements between the parties.

3.0 Claims Procedure

- The Liquidator administered the claims process in these proceedings (the "Claims Procedure") in accordance with the Claims Procedure Order, a copy of which is attached as Appendix "D".
- There were 13 claims filed in the Claims Procedure, as summarized in the table below.

Claimant	Number of Claims	(\$000s)		
		Amount of Claim	Amount Paid	Amount Outstanding
Scoular	1	25,964	5,149	-
Other	12	1,399	594	-
Total	13	27,363	5,743	-

- As noted above, the claim filed by Scoular has been resolved pursuant to Court-approved settlement agreements, the details of which were set out in the Third Report. All other claims were accepted or settled over the course of these proceedings. At this time, there are no outstanding matters in the Claims Procedure.

3.1 Tax Matters

1. The only material outstanding issue in these proceedings for some time has been a potential claim against the Company and/or its US subsidiaries by Internal Revenue Service (“IRS”). The Liquidator has been hesitant to pay out a final dividend and close off the proceedings on account of this outstanding issue.
2. Although IRS did not file a claim in the Claims Procedure, there was some uncertainty as to any outstanding tax obligations owing from the US Subsidiaries to IRS that may be asserted against the Company. The Liquidator sought legal advice in the US and Canada on this matter.
3. Given that the US Subsidiaries have all been wound-up and/or dissolved since 2016/2017, and the Liquidator has not received any correspondence from IRS for several years, the Liquidator does not believe it is appropriate to further delay the completion of these proceedings, including payment of the Final Distribution. The IRS will be served with the Liquidator’s motion for the Final Distribution, Termination and Discharge Order.

4.0 Final Accounts and Final Distribution

1. As at the date of this Report, there is cash on deposit in the Company’s bank account maintained by the Liquidator of approximately \$413,000.
2. Attached as Appendix “E” is a final statement of receipts and disbursements, which provides an accounting of all activity in the Liquidator’s accounts since the Effective Date of the Liquidation Plan (December 31, 2015) (the “Final Accounts”).
3. The Liquidator is proposing to pay the following with the funds on deposit:

Description	Amount (\$000s)
Balance in Account	413
Less: Inspector fees per Liquidation Plan (\$5,000 each)	(20)
Less: Fee Accrual	(75)
Less: Sundry Expenses ⁴	(18)
Final Distribution (approximate)	300

4. There are presently 16,294,635 issued and outstanding common shares in the capital of the Company. In the Third Report, the Liquidator provided an estimate of funds available for distribution to the Company’s shareholders at the completion of these proceedings, being a range of \$1.14 to \$1.20 per share. As at the date of this Report, the Liquidator has made distributions totalling approximately \$18.2 million (or \$1.12 per share). The Final Distribution will bring total distributions paid by the Liquidator to approximately \$1.14 per share.

⁴ Includes costs that will be payable to the transfer agent in connection with the Final Distribution.

4.1 Recommendation re: Final Accounts and Final Distribution

1. The Liquidator believes it is appropriate at this time for the Court to approve the Final Accounts and for the Liquidator to make the Final Distribution of approximately \$300,000 (\$0.02 per common share) to the Company's shareholders for the following reasons:
 - a) the Inspectors have reviewed and unanimously approved the Final Accounts;
 - b) the payment of distributions by the Liquidator is contemplated under the Liquidation Plan and the CBCA;
 - c) the Inspectors have unanimously approved the Final Distribution, which approval is required under the Liquidation Plan;
 - d) the Claims Procedure has been administered in accordance with the Claims Procedure Order and clearance certificates were obtained from Canada Revenue Agency ("CRA") in October, 2017. Accordingly, there are no known outstanding claims or potential obligations for which a holdback would be required;
 - e) these proceedings commenced in January, 2016. As a result of the purchase price adjustment dispute with Scoular and the potential US tax obligation associated with the US Subsidiaries, the Company's shareholders have waited longer than anticipated for these proceedings to be completed and a final distribution to be made; and
 - f) pursuant to a Court order made on April 25, 2017, the Liquidator was authorized to make further distributions to shareholders without Court approval. Approval of the Final Accounts and Final Distribution is being sought as it is connected to the Company's dissolution in accordance with the CBCA, the Liquidator's discharge and the overall conclusion of these proceedings.
2. Subject to this Honourable Court's approval, the Liquidator anticipates working with the Company's transfer agent to make the Final Distribution to the Company's shareholders as promptly as possible.

4.2 Return of Capital

1. Pursuant to Section 7.3 of the Liquidation Plan, the Inspectors are to determine the basis on which distributions are to be paid to shareholders, being either a return of capital (subject to satisfying the applicable solvency tests in the CBCA) or a taxable dividend.
2. The Company satisfies and, following the proposed Final Distribution, will satisfy the applicable solvency tests under Part V of the CBCA.
3. The Inspectors have advised the Liquidator that the proposed Final Distribution, subject to Court approval, shall be treated as a return of capital.

4.3 Service and Notice

1. The Liquidator respectfully submits that good and sufficient service and notice of its intention to make an application for an order approving the Final Accounts and permitting the Liquidator to make the Final Distribution will have been made by the Liquidator prior to the hearing scheduled on December 4, 2024 for such purpose. The Liquidator intends to serve and provide notice of such application to the Director and the Inspectors, and will issue a press release providing broad notice that such application will be sought in advance of such hearing.
2. Given the length of these proceedings, the Liquidator is of the view that the publishing of a newspaper notice would only serve to add further costs to these proceedings and unnecessarily reduce the amount of the Final Distribution available to be made to the Company's shareholders. It would also not be practical or cost effective for the Liquidator to provide individualized notice to each of Company's shareholders in the circumstances.
3. The Liquidator's view is that its approach to service and notice is reasonable and appropriate in the circumstances and should be directed by the Court as good and sufficient service and notice in accordance with Section 223(4) of the CBCA. The Liquidator notes that this Honourable Court has granted similar relief to the Liquidator in these proceedings in the Order dated December 19, 2016. Based on discussions the Liquidator has had with the Inspectors and certain of the Company's shareholders to-date, the Inspectors and such shareholders support this approach to service and notice.

5.0 Dissolution of the Company

1. Pursuant to Section 4.3(l) of the Liquidation Plan, the Liquidator may, at any time after the Company's affairs have been fully wound up, make an application to the Court for an order dissolving the Company.
2. The Liquidator believes it is appropriate for this Honourable Court to issue an order at this time directing the Director to issue a certificate of dissolution in respect of the Company under Section 223(5)(a) of the CBCA for the following reasons:
 - a) there are no claims against the Company or any of its present and former directors and officers and the claims bar date under the Claims Procedure Order was over eight years ago (March 15, 2016);
 - b) CRA issued tax clearance certificates on October 12, 2017;
 - c) subject to Court approval, once the Final Distribution has been made to the Company's shareholders, there will be no known assets of the Company to be realized upon;
 - d) the Liquidator has carried out all of its duties and obligations under the Liquidation Plan and Court orders granted in these proceedings;

- e) the proposed Final Distribution, Termination and Discharge Order includes an obligation on the Liquidator to retain the documents and records of the Company and its subsidiaries and affiliates in the Liquidator's possession and control for a period of not less than six years following the termination of these proceedings, and an obligation on the Liquidator to maintain its case website for these proceedings publicly available for a period of not less than two years following the termination of these proceedings;
- f) the Inspectors appointed pursuant to the Liquidation Plan, each of whom has been involved and has approved all substantive actions taken by the Liquidator to-date, support the Company's dissolution at this time; and
- g) in the Liquidator's view, the Company's affairs have been fully wound-up and the administration of the winding-up of the Company will be at an end once the Company is dissolved.

6.0 Discharge of the Liquidator and Releases

1. The Liquidator believes it is appropriate for it to be discharged subject to serving the Liquidator's Termination Certificate on the service list in these proceedings as it has completed its duties and responsibilities set out in the Liquidation Plan and in each order issued by this Honourable Court over the course of these proceedings.
2. The Liquidator intends to serve the Liquidator's Termination Certificate once the Final Distribution is made to the Company's shareholders, subject to this Honourable Court's approval. Upon service, it is proposed that these proceedings shall be terminated without any further act or formality (the "Termination Time").
3. The proposed Final Distribution, Termination and Discharge Order provides that at the Termination Time, the Stay Period will be terminated, and the Administration Charge will be terminated, released and discharged.
4. The proposed Final Distribution, Termination and Discharge Order contemplates releases in favour of: (a) KSV, in its capacity as Liquidator and in its personal and corporate capacity, and Osler, and each of their respective affiliates and current and former officers, directors, partners, employees and agents, as applicable; (b) the Company's directors and officers; and (c) the Inspectors appointed pursuant to the Liquidation Plan (collectively, the "Released Parties" and each a "Released Party") from the Released Claims (as defined in the Final Distribution, Termination and Discharge Order).
5. In the Liquidator's view, each of the Released Parties has carried out their respective duties and obligations in accordance with the Liquidation Plan and has provided material contributions to these proceedings such that it is unlikely that these proceedings would have achieved their purpose without the involvement of each of the Released Parties. The Released Claims do not include any claim or liability arising out of any gross negligence or wilful misconduct on the part of the applicable Released Party. Accordingly, the Liquidator believes that the proposed releases in favour of the Released Parties are reasonable and appropriate in the circumstances.

6. The Liquidator recommends that it be discharged upon the service of the Liquidator's Termination Certificate as, subject to completing the Final Distribution, its duties and responsibilities under the Liquidation Plan and Court orders granted in these proceedings will have been completed or substantially completed.
7. At this time, the Liquidator is not aware of any other matters to be attended to in these proceedings. Based on the foregoing, the Liquidator believes the proposed termination and discharge is reasonable and appropriate in the circumstances.

7.0 Overview of the Liquidator's Activities

1. The Liquidator's activities through the date of the Third Report were approved pursuant to a Court Order made on December 19, 2016. Since that date, the Liquidator's activities have included:
 - Corresponding with the Company's and the Liquidator's counsel regarding all matters in these proceedings;
 - Corresponding routinely with the Inspectors so that they are apprised of all matters in these liquidation proceedings;
 - Corresponding with the Company's Panamanian counsel regarding enforcing security over an apartment in Panama which secured an outstanding receivable owing from one of the Company's foreign customers and realizing on that security interest;
 - Corresponding routinely with MNP LLP ("MNP"), the Company's accountants, regarding the Company's final corporate tax returns and dealing extensively with MNP in connection with tax matters;
 - Dealing with MNP and the Liquidator's legal counsel in connection with the filing of applications to CRA for the clearance certificates;
 - Dealing with CRA and Manitoba Department of Finance regarding their respective corporate tax, payroll and sales tax audits;
 - Corresponding with TMX Equity Transfer Services Inc., the Company's transfer agent, in connection with distribution issues;
 - Completing the administration of the Claims Procedure;
 - Corresponding with the Company's US counsel regarding the dissolution of the US Subsidiaries, and addressing related issues;
 - Responding to numerous shareholder and creditor calls and emails regarding these liquidation proceedings and the status of pending distributions;
 - Reviewing the Company's GST/HST filings on a monthly basis and coordinating the filing of same; and

- Drafting the Fourth Report and this Report and reviewing all Court materials filed in connection with the Liquidator’s motion for the Final Distribution, Termination and Discharge Order.

8.0 Professional Fees

1. The fees and disbursements of the Liquidator and its counsel for the period ended October 31, 2016 were approved pursuant to a Court order made on December 19, 2016.
2. The fees (excluding disbursements and HST) of the Liquidator for the eight-year period November 1, 2016 to October 31, 2024, and Osler for the period November 1, 2016 to November 26, 2024, total approximately \$468,000 and \$155,000, respectively.
3. Detailed invoices in respect of the fees and disbursements of the Liquidator and Osler for the relevant billing period are provided in appendices to the affidavits filed by KSV and Osler attached as Appendices “F” and “G”, respectively.
4. The average hourly rate for KSV and Osler for the referenced billing periods was \$502.48 and \$510.18, respectively.
5. The Liquidator is of the view that the hourly rates charged by Osler are consistent with the rates charged by law firms practicing in the area of insolvency in the Toronto market and that the fees charged are reasonable and appropriate in the circumstances.
6. The Liquidator believes the Fee Accrual should be sufficient to cover the outstanding fees of the Liquidator and Osler to the service of the Liquidator’s Termination Certificate, including those incurred in connection with preparing this Report, attending at Court for the return of the motion for the Final Distribution, Termination and Discharge Order, and facilitating the payment of the Final Distribution.

9.0 Conclusion and Recommendation

1. Based on the foregoing, the Liquidator respectfully recommends that this Honourable Court make the proposed Final Distribution, Termination and Discharge Order granting the relief detailed in Section 1.1 (1)(e) of this Report.

* * *

All of which is respectfully submitted,

KSV Advisory Inc.

**KSV ADVISORY INC.
IN ITS CAPACITY AS LIQUIDATOR OF
LWP CAPITAL INC.
AND NOT IN ITS PERSONAL CAPACITY**

Appendix “A”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)


)

MONDAY, THE 11TH DAY

JUSTICE NEWBOULD)

)

OF JANUARY 2016



IN THE MATTER OF THE LIQUIDATION OF LWP CAPITAL INC.
PURSUANT TO SECTION 211 OF THE *CANADA BUSINESS CORPORATIONS
ACT*, R.S.C. 1985, c. C-44, AS AMENDED

and

KSV ADVISORY INC. IN ITS CAPACITY AS LIQUIDATOR OF LWP
CAPITAL INC.

Applicant

LIQUIDATION ORDER

THIS APPLICATION, made by KSV Advisory Inc. in its capacity as the liquidator (in such capacity, the “**Liquidator**”) of LWP Capital Inc., formerly “Legumex Walker Inc.”, pursuant to section 211 of the *Canada Business Corporations Act*, R.S.C. 1989, c. C-44, as amended (the “**CBCA**”) to have the voluntary liquidation of LWP Capital Inc. pursuant to the plan of liquidation and distribution approved on November 9, 2015 at a special meeting of the shareholders and adopted by the directors of LWP Capital Inc., effective December 31, 2015, and attached hereto as Schedule “A” (the “**Liquidation Plan**”) continued under the supervision of this Court, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the First Report of the Liquidator dated January 4, 2016 (the “**First Report**”) and the affidavit of Joel Horn sworn January 6, 2016, and on hearing the submissions of counsel for the Liquidator and counsel for LWP Capital Inc., no one appearing for any other person on the service list although duly served,

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

LIQUIDATION PLAN

2. THIS COURT ORDERS AND DECLARES that the Liquidation Plan (and the appointment of the Liquidator thereunder) be and is hereby approved and affirmed.

3. THIS COURT ORDERS that any capitalized terms not otherwise defined in this Order shall have the meaning ascribed to them in the Liquidation Plan.

4. THIS COURT ORDERS that that the liquidation of LWP Capital Inc. shall continue under the supervision of this Court and in accordance with the terms of the Liquidation Plan and any further order of this Court.

5. THIS COURT ORDERS that, for greater certainty, the Liquidator hereby has and shall have all of the powers and authorities as provided to it under the Liquidation Plan and the CBCA and any further order of this Court.

6. THIS COURT ORDERS that in the event of any conflict, inconsistency, ambiguity or difference between the provisions of the Liquidation Plan and this Order, the terms, conditions and provisions of this Order shall govern and be paramount, and the Liquidation Plan shall be deemed to be amended to the extent necessary to eliminate any such conflict, inconsistency, ambiguity or difference.

NO PROCEEDINGS AGAINST THE APPLICANT OR THE PROPERTY

7. THIS COURT ORDERS that from the date of this Order until further order of this Court (the “**Stay Period**”), no proceeding or enforcement process in any court or tribunal (each, a “**Proceeding**”) shall be commenced or continued against or in respect of LWP Capital Inc., any of its subsidiaries or affiliates (collectively, “**LWP**”) or the Liquidator, or affecting any of LWP’s current or future assets, undertakings or properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (collectively, the “**Property**”), except with the written consent of the Liquidator, or with leave of this Court, and any and all Proceedings currently under way against or in respect of LWP or affecting the Property are hereby stayed and suspended pending further order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

8. THIS COURT ORDERS that during the Stay Period, all rights and remedies of any individual, firm, corporation, governmental body or agency, or any other entities (all of the foregoing, collectively being “**Persons**” and each being a “**Person**”) against or in respect of LWP or the Liquidator, or affecting the Property, are hereby stayed and suspended except with the written consent of the Liquidator, or leave of this Court, provided that nothing in this Order shall: (i) empower the Liquidator to carry on any business which LWP is not lawfully entitled to carry on; (ii) exempt the Liquidator from compliance with statutory or regulatory provisions relating to health, safety or the environment; (iii) prevent the filing of any registration to preserve or re-perfect an existing security interest; or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH RIGHTS

9. THIS COURT ORDERS that during the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right,

contract, agreement, lease, sub-lease, licence or permit in favour of or held by LWP, except with the written consent of the Liquidator, or leave of this Court.

CONTINUATION OF SERVICES

10. THIS COURT ORDERS that during the Stay Period, all Persons having oral or written agreements with LWP or statutory or regulatory mandates for the supply of goods and/or services, including, without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, employee benefits, transportation services, utility, leasing or other services to LWP, are hereby restrained until further order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Liquidator, and that the Liquidator shall be entitled to the continued use of LWP's current premises, telephone numbers and facsimile numbers, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Liquidator in accordance with normal payment practices of LWP or such other practices as may be agreed upon by the supplier or service provider and the Liquidator, or as may be ordered by this Court.

PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

11. THIS COURT ORDERS that during the Stay Period, no Proceeding may be commenced or continued against any of the former, current or future directors or officers of LWP with respect to any claim against the directors or officers that arose before the date hereof and that relates to any obligations of LWP whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers of LWP.

THE LIQUIDATOR

12. THIS COURT ORDERS that, in the case of information requests submitted to the Liquidator by creditors or shareholders, if the Liquidator has been advised by LWP or determines in its discretion that the requested information is confidential or otherwise material and non-public, the Liquidator shall not provide such information to creditors or shareholders unless otherwise directed by this Court or on such terms as the Liquidator may agree. The Liquidator shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph.

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

14. THIS COURT ORDERS that the Liquidator and its counsel shall be paid their reasonable fees and disbursements incurred both before and after the making of this Order, in each case at their standard rates and charges, by LWP as part of the costs of these proceedings. The Liquidator is hereby authorized and directed to pay its accounts and the accounts of its counsel as and when such accounts are rendered.

15. THIS COURT ORDERS that the Liquidator and its counsel shall pass their accounts from time to time, and for this purpose the accounts of the Liquidator and its counsel are hereby referred to a judge of this Court.

16. THIS COURT ORDERS that the Liquidator and its counsel shall be entitled to the benefit of and are hereby granted a charge (the “**Administration Charge**”) on the Property, which charge shall not exceed an aggregate amount of \$200,000, as security for their professional fees and disbursements incurred at the standard rates and charges of the Liquidator and its counsel, both before and after the making of this Order in respect of these proceedings. The Administration Charge shall constitute a first charge on the Property and shall rank in priority to all other security interests, trusts, liens, charges and encumbrances, claims of secured creditors, statutory or otherwise (collectively, “**Encumbrances**”) in favour of any Person.

17. THIS COURT ORDERS that the filing, registration or perfection of the Administration Charge shall not be required, and that the Administration Charge shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Administration Charge coming into existence, notwithstanding any such failure to file, register, record or perfect.

18. THIS COURT ORDERS that the Administration Charge shall not be rendered invalid or unenforceable and the rights and remedies of the chargees entitled to the benefit of the Administration Charge shall not otherwise be limited or impaired in any way by: (a) the pendency of these proceedings; (b) the provisions of any federal or provincial statutes; or (c) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, sublease, offer to lease or other agreement (collectively, an “**Agreement**”) which binds LWP, and notwithstanding any provision to the contrary in any Agreement:

- (a) the creation of the Administration Charge shall not create or be deemed to constitute a breach by LWP of any Agreement to which it is a party;

- (b) none of the chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by or resulting from the creation of the Administration Charge; and
- (c) the payments made by LWP pursuant to this Order and the granting of the Administration Charge do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive conduct, or other challengeable or voidable transactions under any applicable law.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE LIQUIDATOR

19. THIS COURT ORDERS that all Persons shall forthwith advise the Liquidator of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the “**Records**”) in that Person’s possession or control, and shall provide to the Liquidator or permit the Liquidator to make, retain and take away copies thereof and grant to the Liquidator unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 19 or in paragraph 20 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Liquidator due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

20. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give

unfettered access to the Liquidator for the purpose of allowing the Liquidator to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Liquidator in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Liquidator. Further, for the purposes of this paragraph, all Persons shall provide the Liquidator with all such assistance in gaining immediate access to the information in the Records as the Liquidator may in its discretion require including providing the Liquidator with instructions on the use of any computer or other system and providing the Liquidator with any and all access codes, account names and account numbers that may be required to gain access to the information.

INSPECTORS

21. THIS COURT ORDERS that the Liquidator shall consult with the Inspectors regarding the business and financial affairs of LWP to the extent necessary to enable the Liquidator to adequately carry out its functions under the Liquidation Plan and any Order of this Court.

22. THIS COURT ORDERS that, notwithstanding anything to the contrary in the Liquidation Plan, the Inspectors are hereby only directed and empowered to:

- (a) provide guidance and assistance to the Liquidator to the extent necessary to enable the Liquidator to carry out its functions under the Liquidation Plan, this Order and any claims procedure approved by this Court;
- (b) be advised of, and provide input in respect of, material steps taken by the Liquidator pursuant to the Liquidation Plan, this Order and any claims procedure approved by this Court;

- (c) consult with the Liquidator in connection with the liquidation of LWP under the Liquidation Plan and this Order;
- (d) participate in meetings convened by the Liquidator, as required by the Liquidator, to provide guidance on material developments in the liquidation of LWP; and
- (e) perform such other duties as may be required by the Liquidator or this Court from time to time.

SERVICE AND NOTICE

23. THIS COURT ORDERS that the Liquidator be at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission to LWP's creditors or other interested parties at their respective addresses as last shown on the records of LWP and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

24. THIS COURT ORDERS that the Liquidator, and any party who has filed a Notice of Appearance, may serve any court materials in these proceedings by e-mailing a PDF or other electronic copy of such materials to counsels' email addresses as recorded on the Service List from time to time, in accordance with the E-filing protocol of the Commercial List to the extent practicable, and the Liquidator may post a copy of any or all such materials on its website at www.ksvadvisory.com.

DISPENSING WITH AUDITED FINANCIAL STATEMENTS

25. THIS COURT ORDERS AND DECLARES that LWP and the Liquidator are not required to produce or place before LWP's shareholders any further audited financial statements as required under subsections 155(1) and 159(1) of the CBCA or otherwise and that LWP and the Liquidator be and are hereby exempt from the requirements of Part XIV of the CBCA regarding the appointment and duties of an auditor.

GENERAL


26. THIS COURT ORDERS that the Liquidator may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

27. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Liquidator and its respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Liquidator in any foreign proceeding, or to assist the Liquidator and its respective agents in carrying out the terms of this Order.

28. THIS COURT ORDERS that the Liquidator be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Liquidator is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

29. THIS COURT ORDERS that any interested party (including the Liquidator) may apply to this Court to vary or amend this Order on not less than seven (7) days notice to any other party or parties likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

30. THIS COURT ORDERS that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Daylight Time on the date of this Order.



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LE / DANS LE REGISTRE NO..

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Schedule A – Plan of Liquidation and Distribution

PLAN OF LIQUIDATION AND DISTRIBUTION

LWP CAPITAL INC.
(formerly LEGUMEX WALKER INC.)

PLAN OF LIQUIDATION AND DISTRIBUTION

December 31, 2015

**LWP CAPITAL INC.
PLAN OF LIQUIDATION AND DISTRIBUTION**

WHEREAS the board of directors of LWP Capital Inc. (formerly "Legumex Walker Inc.") (the "**Board**") has concluded that it is in the best interests of LWP Capital Inc. ("**LWP**" or the "**Company**") to be wound up voluntarily pursuant to the *Canada Business Corporations Act* in accordance with the terms of this Liquidation Plan (as defined below);

AND WHEREAS the Board has passed a resolution authorizing the Company to seek shareholder approval for the liquidation and dissolution of the Company and hold a special meeting of shareholders to consider and vote to require the Company to be wound up voluntarily and, in connection therewith, approve this Liquidation Plan;

NOW THEREFORE THIS Liquidation Plan is adopted by the Board as of the last date set forth below, having the terms and conditions as set out herein.

**ARTICLE 1
INTERPRETATION**

1.1 Definitions

In this Liquidation Plan:

"**Assets**" means all of the property, assets, undertaking and the proceeds thereof of LWP;

"**Board**" has the meaning given to it in the recitals of this Liquidation Plan;

"**Business Day**" means a day, other than a Saturday or Sunday, on which banks are generally open for business in Toronto, Ontario;

"**Calendar Day**" means any day, including a Saturday, Sunday or statutory holiday in Toronto, Ontario;

"**Canadian Dollars**" or "**CDNS**" means dollars denominated in lawful currency of Canada;

"**CBCA**" means the *Canada Business Corporations Act*;

"**CBCA Director**" means the Director, as defined in and appointed under Section 260 of the CBCA;

"**Claim**" means

- (a) any right of any Person against LWP in connection with any indebtedness, liability or obligation of any kind of LWP and any interest accrued thereon or costs payable in respect thereof, whether liquidated, unliquidated, reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including any claim made or asserted against LWP through any affiliate, associate or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future with respect to any matter, action, cause or chose in action; and
- (b) any existing or future right of any Person against any one or more of the Directors which arose or arises as a result of such Director's position, supervision, management or involvement as a Director or otherwise in any other capacity in connection with LWP whether such right, or the circumstances giving rise to it, arose before or after the Effective Date and whether enforceable in any civil, administrative or criminal proceeding;

"Claims Bar Date" means the date on which a Claim must be filed pursuant to the Claims Process;

"Claims Process" means the process established by the Liquidator and approved by the Court for the identification, resolution and barring of certain Claims, including *inter alia* the issuance of a final order of the Court establishing the Claims;

"Clearance Certificates" mean:

- (a) a certificate issued by the Minister pursuant to subsection 159(2) of the *Income Tax Act*, R.S.C. 1985, c.1 (5th Supp.) as amended (the "**ITA**"), or any equivalent thereto, certifying that all amounts for which LWP is, or can reasonably be expected to become, liable under the ITA and the *Taxation Act*, 2007, S.O. 2007, c. 11, Sched. A, up to and including the date of distribution have been paid, or that the Minister has otherwise accepted security for payment;
- (b) a certificate issued by the Minister pursuant to subsection 23(5) of the *Canada Pension Plan*, R.S.C. 1985, c. C-8 (the "**CPP**"), or any equivalent thereto, certifying that all amounts for which LWP is liable under the CPP up to and including the date of distribution, have been paid or that security for the payment thereof has been accepted by the Minister;
- (c) a certificate issued by the Minister pursuant to subsection 86(3) of the *Employment Insurance Act*, S.C. 1996, c. 23 (the "**EIA**"), or any equivalent thereto, certifying the payment, or acceptance by the Minister of security for payment, of all amounts for which LWP is liable under the EIA up to and including the date of distribution;
- (d) a certificate issued by the Minister pursuant to subsection 81(1) of the *Excise Tax Act*, R.S.C. 1985, c. E-15 (the "**ETA**"), or any equivalent thereto, certifying that no tax, penalty, interest or other sum under the ETA, chargeable against or payable by the Liquidator or chargeable against or payable in respect of the Assets, remains unpaid or that security for the payment thereof has, in accordance with section 80.1 of the ETA, been accepted by the Minister; and
- (e) a certificate issued by the Minister pursuant to subsection 270(3) of the ETA, or any equivalent thereto, certifying that all amounts payable or remittable under Part IX of the ETA by LWP in respect of the reporting period during which the distribution is made or any previous reporting period, and all amounts that are, or can reasonably be expected to become, payable or remittable under Part IX of the ETA by the Liquidator in respect of the reporting period during which the distribution is made, has been paid or that security for the payment thereof has been accepted by the Minister.

"Common Shares" means the common shares in the capital of LWP;

"Court" means the Ontario Superior Court of Justice (Commercial List);

"Creditor" means any Person with a Claim;

"Directors" means all individuals who were, on or at any time before the Effective Date, directors or officers of LWP, and the term "**Director**" shall mean any one of them;

"Dissolution Date" means the date on which the Company is dissolved pursuant to the CBCA or by order of the Court;

"Effective Date" means the date to be established by a resolution of the Board upon which the implementation of the Liquidation Plan shall commence, which date shall be no earlier than the date upon which the certificate of intent to dissolve is issued to the Company pursuant to and in accordance with the CBCA.

“**Employees**” means the employees of LWP;

“**Governmental Authority**” means any nation or government, any province, state or other political subdivision thereof, any entity exercising executive, legislative, judicial, regulatory or administrative functions of or pertaining to government or any Legal Requirement and any corporation or other entity owned or controlled, through capital stock or otherwise by any of the foregoing;

“**Inspectors**” has the meaning given to it in Section 6.1;

“**Legal Requirement**” means any statute, law, treaty, rule, regulation, order, decree, writ, injunction or determination of any arbitrator, court, Governmental Authority or securities exchange and, with respect to any Person, includes all such Legal Requirements applicable or binding upon such Person, its business or the ownership or use of any of its assets;

“**Liquidation Date**” means the date on which the Shareholders pass the Resolution;

“**Liquidation Plan**” means this plan of liquidation and distribution as it may be amended, modified, supplemented, restated or otherwise modified in accordance with its terms;

“**Liquidator**” means the Person appointed from time to time pursuant to Sections 4.1, 4.5, or 4.6 in its capacity as liquidator of LWP;

“**LWP**” or “**Company**” has the meaning given to it in the recitals of this Liquidation Plan;

“**Minister**” means the Minister of National Revenue;

“**Person**” means any individual, partnership, limited partnership, joint venture, trust, corporation, unincorporated organization, government, agency, regulatory body or instrumentality thereof, legal personal representative or litigation guardian, or any other judicial entity howsoever designated or constituted domiciled;

“**Proven Claim**” means a Claim finally determined or accepted in accordance with the provisions of the Claims Process;

“**Public Trustee**” means the Public Guardian and Trustee pursuant to the *Public Guardian and Trustee Act*, R.S.O. 1990, Chapter P.51;

“**Purchase Agreement**” means the asset purchase agreement dated September 14, 2015, between the Company, Legumex Walker Canada Inc., St. Hilaire Seed Company, Inc., Legumex Walker Sunflower LLC, and The Scoular Company;

“**Purchaser**” means The Scoular Company.

“**Resolution**” means the special resolution of the Shareholders authorizing the voluntary liquidation and dissolution of LWP made in accordance with the CBCA and approving this Liquidation Plan;

“**Shareholders**” means all holders of Common Shares shown from time to time in the registers maintained by or on behalf of LWP by the Transfer Agent in respect of the Common Shares and, unless otherwise specified, includes all beneficial owners of Common Shares;

“**Tax Return**” means any report, return or other information required to be supplied to a taxing authority in connection with (a) all taxes, charges, fees, levies and other assessments (whether federal, provincial, local or foreign), including income, gross receipts, excise, property, sales, use, transfer, license, payroll, franchise, withholding, social security and unemployment taxes, and (b) any interest, penalties and additions related to the foregoing;

“Transfer Agent” means Equity Financial Trust Company, as transfer agent for the Common Shares of the Company;

“Transitional Services Agreement” means the Transitional Services Agreement to be entered into between the Company and the Purchaser addressing the provision of the transitional services described in Schedule I to the Purchase Agreement;

“TSX” means the Toronto Stock Exchange.

1.2 **Certain Rules of Interpretation**

In this Liquidation Plan and the Schedules hereto:

- (a) all references to currency are to Canadian Dollars, except as otherwise expressly indicated;
- (b) the division of this Liquidation Plan into articles, sections, subsections and clauses and the insertion of headings and a table of contents are for convenience of reference only and shall not affect the construction or interpretation of this Liquidation Plan. The terms “this Liquidation Plan”, “hereof”, “hereunder”, “herein” and similar expressions refer to this Liquidation Plan and not to any particular article, section, subsection or clause and include any plan supplemental hereto. Unless otherwise indicated, any reference in this Liquidation Plan to an article, section, subsection, clause or schedule refers to the specified article, section, subsection, clause or schedule of or to this Liquidation Plan;
- (c) the use of words in the singular or plural, or with a particular gender, shall not limit the scope or exclude the application of any provision of this Liquidation Plan or a schedule hereto to such Person (or Persons) or circumstances as the context otherwise permits;
- (d) the words “includes” and “including” and similar terms of inclusion shall not, unless expressly modified by the words “only” or “solely”, be construed as terms of limitation, but rather shall mean “includes without limitation” and “including without limitation”, so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive;
- (e) unless otherwise specified, all references to time herein and in any document issued pursuant hereto mean local time in Toronto, Ontario and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m., on such Business Day. Unless otherwise specified, the time period within or following which any payment is to be made or act is to be done shall be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next succeeding Business Day if the last day of the period is not a Business Day. Whenever any payment to be made or action to be taken under this Liquidation Plan is required to be made or to be taken on a day other than a Business Day, such payment shall be made or action taken on the next succeeding Business Day;
- (f) unless otherwise specified, where any reference to an event occurring within any number of “days” appears in this Liquidation Plan, such reference means Calendar Days and not Business Days; and
- (g) unless otherwise provided, any reference to a statute, or other enactment of parliament or a legislature includes all regulations made thereunder, all enactments to or re-enactments of such statute or regulations in force from time to time, and, if applicable, any statute or regulation that supplements or supersedes such statute or regulation.

ARTICLE 2 PURPOSE OF THE PLAN

2.1 Purpose

The purpose of this Liquidation Plan is to provide for a plan of liquidation and distribution of the Assets, payment or settlement of all Claims and dissolution of the Company.

2.2 Commencement of Liquidation and Dissolution

The voluntary liquidation and dissolution of the Company shall commence on and as of the Effective Date.

2.3 Affected Persons

This Liquidation Plan will be implemented under the CBCA and, as of the Effective Date will be binding on the Company, the Directors, the Inspectors, the Liquidator and the Shareholders in accordance with its terms. On the Liquidation Date, each Shareholder shall be deemed to have consented and agreed to all of the provisions of this Liquidation Plan in their entirety.

ARTICLE 3 EFFECT OF PLAN

3.1 Share Transfers

If not already otherwise halted and/or delisted, on and as of the Effective Date, the Common Shares will be halted and shall cease to trade on the TSX.

3.2 Company to Cease Business

On and as of the Effective Date, the Company shall cease to carry on its undertaking, except in so far as may be required as beneficial for the liquidation and dissolution thereof in the discretion of the Liquidator, but its corporate existence and all its corporate powers, even if it is otherwise provided by its articles or by-laws, shall continue under the control of the Liquidator until its affairs are wound up.

3.3 Resignation of Directors

On and as of the Effective Date, all the powers of the Directors shall cease and the Directors shall be deemed to have resigned.

ARTICLE 4 THE LIQUIDATOR

4.1 Appointment of Liquidator

On and as of the Effective Date, KSV Advisory Inc. is hereby appointed as the liquidator of the estate and effects of the Company (the "**Liquidator**") for the purpose of liquidation and dissolution its business and affairs and distributing its Assets, after satisfying all Claims, all in accordance with the terms of this Liquidation Plan, and who shall serve until removal and replacement in accordance with this Liquidation Plan. The Liquidator shall have the authority to enter into agreements and execute documents for and on behalf of the Company pursuant to the powers and obligations of the Liquidator as contained in this Liquidation Plan or otherwise under the CBCA.

4.2 Mandatory Obligations of the Liquidator

The Liquidator is expressly directed, empowered and authorized to, and shall:

- (a) deposit all money that the Liquidator has belonging to the Company in any bank of Canada listed in Schedule I or II to the *Bank Act* (Canada) or in any trust corporation or loan corporation that is registered under the *Loan and Trust Corporations Act* or in any other depository approved by the Court, and as approved by the Inspectors, which deposit shall not be made in the name of the Liquidator individually, but shall be a separate deposit account in the Liquidator's name as Liquidator of the Company, and such money shall be withdrawn for payment of Claims or fees and expenses incurred in connection with the implementation of the Liquidation Plan and signed in accordance with such signing authorities as may be determined by the Liquidator in consultation with the Inspectors;
- (b) at every meeting of the Shareholders, produce a pass-book, or statement of account showing the amount of the deposits, the dates at which they were made, the amounts withdrawn and the dates of withdrawal, and mention of such production shall be made in the minutes of the meeting, and the absence of such mention shall be admissible in evidence as proof, in the absence of evidence to the contrary, that the pass-book or statement of account was not produced at the meeting;
- (c) forthwith after the Effective Date, make an application to the Court under Section 211(8) of the CBCA to have the liquidation of the Company supervised by the Court if the Liquidator considers such an application advisable under the circumstances then existing;
- (d) establish and implement a Claims Process;
- (e) following the Effective Date and following the delisting of the Common Shares from the TSX, if applicable, pursuant to the CBCA, all transfers of Common Shares thereafter shall be void unless made with the explicit sanction of the Liquidator;
- (f) pay or otherwise satisfy all Proven Claims from the Assets in accordance with the Claims Process;
- (g) after satisfying all Proven Claims and in accordance with the provisions of the CBCA and any order of the Court, distribute the remaining Assets rateably among the registered Shareholders according to their rights and interests in the Company;
- (h) cause to be filed with the appropriate Governmental Authority all Tax Returns required to be filed by LWP, its subsidiaries and, if necessary, any trusts or special purpose entities for which LWP continues to have responsibility under applicable Legal Requirements;
- (i) remit all taxes required to be remitted by LWP in accordance with all applicable statutes, all outstanding CPP contributions and EIA premiums, including any associated interest and penalties and obtain the Clearance Certificates;
- (j) cause to be filed with the appropriate Governmental Authority all financial statements and reports required to be filed by LWP subject to amendments or exclusions which may be obtained by Court Order during the liquidation proceedings;
- (k) maintain the continuous disclosure requirements applicable to the Company under all applicable securities laws, subject to amendments or exclusions which may be obtained by Court Order during the liquidation proceedings;
- (l) meet with the Inspectors regularly and shall call such meetings by providing at least two days written notice to the Inspectors which notice period may be waived by such Inspectors in their discretion; and
- (m) make up an account showing the manner in which the liquidation and dissolution has been conducted and the Assets disposed of, and thereupon shall call a meeting of the Shareholders for the purpose of having the account laid before them and hearing any explanation that may be given

by the Liquidator, and the meeting shall be called in the manner prescribed by the articles or by-laws of the Company or, in default thereof, in the manner prescribed by the CBCA for the calling of meetings of shareholders, and within ten days after the meeting is held file a notice in the prescribed form under the CBCA with the CBCA Director stating that the meeting was held and the date thereof and shall forthwith publish the notice in The Ontario Gazette.

4.3 Discretionary Powers of the Liquidator

The Liquidator is expressly empowered and authorized, but not obligated, to do any of the following:

- (a) with the prior approval of the Inspectors, bring or defend any action, suit or prosecution, or other legal proceedings, civil or criminal, in the name and on behalf of the Company;
- (b) carry on the business of the Company so far as may be required as beneficial for the liquidation and dissolution of the Company;
- (c) oversee and address any of the Company's obligations under the Purchase Agreement and/or the Transitional Services Agreement with the Purchaser;
- (d) engage any former employee of the Company on a "term and task" basis to assist with the Liquidator's administration and implementation of the Liquidation Plan;
- (e) sell any of the Assets by public auction or private sale or, where applicable, through a stock exchange, and receive payment of the purchase price either in cash or otherwise;
- (f) do all acts and execute, in the name and on behalf of the Company, all documents, and for that purpose use the seal of the Company, if any;
- (g) draw, accept, make and endorse any bill of exchange or promissory note in the name and on behalf of the Company;
- (h) raise upon the security of the Assets any requisite money;
- (i) call meetings of the Shareholders for any purpose the Liquidator thinks fit;
- (j) in accordance with the Claims Process or any further order of the Court and with the approval of the Shareholders or the Inspectors, make such compromise or other arrangement as the Liquidator thinks expedient with any creditor or person claiming to be a creditor or having or alleging that he, she or it has a Claim whereby the Company may be rendered liable;
- (k) in accordance with the Claims Process or any further order of the Court and with the approval of the Shareholders or the Inspectors, compromise all debts and liabilities capable of resulting in debts, and all Claims, whether present or future, certain or contingent, liquidated or unliquidated, subsisting or supposed to subsist between the Company and any contributory, alleged contributory or other debtor or person who may be liable to the Company and all questions in any way relating to or affecting the Assets, or the liquidation and dissolution of the Company, upon the receipt of such sums payable at such times and generally upon such terms as are agreed, and the Liquidator may take any security for the discharge of such debts or liabilities and give a complete discharge in respect thereof;
- (l) at any time after the affairs of the Company have been fully wound up, make an application to the Court for an order dissolving the Company;
- (m) in accordance with the provisions of the CBCA and any order of the Court, make or cause to be made, from time to time, any interim distributions or distributions in kind of portions of the Assets

to the registered Shareholders rateably among the registered Shareholders according to their rights and interests in the Company, as considered appropriate and approved by the Inspectors, and while maintaining such reserves as are reasonably necessary to provide for all Claims;

- (n) at any time after the Effective Date and following the delisting of the Common Shares from the TSX, request the Transfer Agent to refrain from making any changes to the registers maintained by the Transfer Agent in respect of the Common Shares, except with the explicit sanction of the Liquidator;
- (o) liquidate or dissolve subsidiaries of the Company; and
- (p) do and execute all such other things as are necessary for the liquidation and dissolution of the business and affairs of the Company and distributing the Assets.

4.4 Reporting Obligations

The Liquidator shall report to the Inspectors and Shareholders at such times and intervals as the Liquidator may deem appropriate with respect to matters relating to the Assets, LWP and such other matters as may be relevant to this Liquidation Plan.

4.5 Removal of the Liquidator

The Liquidator may be removed by order of the Court pursuant to a motion brought following either:

- (a) a resolution of the majority of the Inspectors;
- (b) a determination by the Liquidator, in its discretion, to be discharged by the Court; or
- (c) ordinary resolution of the Shareholders at a meeting called for the purpose of removing the Liquidator,

but only if such order of the Court appoints another liquidator in the Liquidator's stead which successor liquidator shall become the Liquidator under this Liquidation Plan.

4.6 Resignation of the Liquidator and Filling Vacancy

If the Liquidator resigns or is discharged by order of the Court, then a successor liquidator shall be appointed by resolution of the majority of Inspectors, by ordinary resolution of the Shareholders at a meeting called for the purpose of appointing a successor liquidator, or by order of the Court, and such successor liquidator shall become the Liquidator under this Liquidation Plan.

4.7 Fees of the Liquidator and its counsel

The Liquidator and its counsel shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, from the Assets as and when the Liquidator or its counsel renders an account to the Company and such account is approved by the Inspectors. Pursuant to Section 223(1) of the CBCA, the costs, charges and expenses of the liquidation and dissolution, including the remuneration of the Liquidator and its counsel, are payable out of the Assets in priority to all other Claims. In the event of a dispute between the Liquidator and Inspectors with respect to the Liquidator's fees and disbursements, including the fees of its counsel, the Liquidator may apply to the Court.

4.8 Indemnity

The Company hereby releases, holds harmless, and indemnifies the Liquidator from and against all liabilities, claims and costs of any nature arising from the Liquidator's execution of this Liquidation Plan, save and

except any such liabilities, claims or costs arising as a result of the Liquidator's fraud, gross negligence or wilful misconduct.

ARTICLE 5 TERMINATION OF EMPLOYEES

5.1 Termination of Employment

All Employees shall be terminated on the Effective Date, other than those Employees who are requested by the Liquidator to remain in service and assist in the implementation of this Liquidation Plan and agree to do so which Employees shall remain Employees of the Company.

5.2 Employment Agreements

In connection with the termination of all Employees, LWP will comply with all existing agreements with such Employees, if any.

ARTICLE 6 INSPECTORS

6.1 Appointment of Inspectors

On and as of the Effective Date, Joel Horn, Ivan Sabourin, Jay Lubinsky and Mick Fleming are hereby appointed as inspectors of the Company's liquidation pursuant to Section 217 of the CBCA (the "**Inspectors**").

6.2 Approval of Inspectors

For any action or inaction which requires the approval of the Inspectors under this Liquidation Plan, by order of the Court or pursuant to the CBCA, such approval shall exist if a majority of the Inspectors approve of the action or inaction by vote at a meeting of Inspectors or otherwise by written resolution signed by a majority of the Inspectors.

6.3 Meetings of Inspectors

The Liquidator or any one of the Inspectors may call a meeting of Inspectors by providing all of the Inspectors with two days written notice of such meeting, which notice may be waived by the Inspectors in their discretion. Such meetings may be held by teleconference. Quorum for any meeting of Inspectors shall be a majority of the Inspectors. Each of the Inspectors shall have one vote at any such meetings. The Liquidator shall have no vote at such meetings but may chair such meetings with the approval of a majority of the Inspectors.

6.4 Removal of Inspectors

An Inspector may be removed by:

- (a) order of the Court; or
- (b) ordinary resolution of the Shareholders at a meeting called for the purpose of removing an Inspector.

6.5 Filing Vacancies of Inspectors

There shall always be at least one Inspector and not more than four Inspectors at any time. Any vacancy in the number of permissible Inspectors may be filled by election by the majority of remaining Inspectors.

6.6 **Remuneration of Inspectors**

The compensation paid to Inspectors shall be \$5,000.00 per Inspector per year, plus \$100.00 per Inspector per day on which meetings of Inspectors are held for attendance at such meetings in person or, if attended by conference call, \$50.00 per Inspector per day.

6.7 **Indemnity**

The Company hereby releases, holds harmless, and indemnifies the Inspectors from and against all liabilities, claims and costs of any nature arising from the Inspector's actions as an Inspector under the Liquidation Plan and pursuant to the CBCA, save and except any such liabilities, claims or costs arising as a result of the Inspector's fraud, gross negligence or wilful misconduct.

ARTICLE 7 DISTRIBUTIONS

7.1 **Delivery of Distribution to Shareholders**

Unless otherwise directed, distributions to registered Shareholders shall be made by the Liquidator at the addresses set forth in the registers maintained by the Transfer Agent in respect of the Common Shares as at the date of any such distribution, or if applicable, and to the extent differing from the foregoing, at the address of such registered Shareholder's respective legal representatives, in trust for such registered Shareholder. Beneficial holders of Common Shares shall be entitled to receive distributions only through the applicable registered Shareholder on the registers maintained by the Transfer Agent in respect of the Common Shares.

7.2 **Undeliverable Distributions to Shareholders**

Where the Liquidator is unable to distribute rateably the Assets among the registered Shareholders because a registered Shareholder is unknown or a registered Shareholder's whereabouts is unknown, the share of the Assets of such registered Shareholder may, by agreement with the Public Trustee or as otherwise ordered by the Court, be delivered or conveyed by the Liquidator to the Public Trustee or such other party as ordered by the Court to be held in trust for the registered Shareholder, and such delivery or conveyance shall be deemed to be a distribution to that registered Shareholder of his, her or its rateable share for the purpose of this Liquidation Plan.

7.3 **Interim Distributions**

Any distributions to registered Shareholders (other than any final distribution on the cancellation of the Common Shares) shall be either as a reduction of stated capital, subject to satisfying the applicable solvency tests in the CBCA, or as a dividend. Subject to applicable law, the determination as to whether or not to make any such interim distribution and whether or not any such interim distribution is made as a reduction of stated capital or as a dividend shall be made by the Inspectors.

ARTICLE 8 COMPLETION OF THE LIQUIDATION PLAN

8.1 **Discharge of Liquidator and Inspectors**

At the Dissolution Date, the Liquidator and Inspectors shall be discharged and shall have no further obligations or responsibilities, except only with respect to any remaining duties or power required to implement and give effect to the terms of this Liquidation Plan.

**ARTICLE 9
GENERAL PROVISIONS**

9.1 Liquidation Plan Amendment

- (a) The Liquidator and Inspectors may, at any time prior to the Dissolution Date, agree to amend, modify and/or supplement this Liquidation Plan without the approval of the Shareholders, (i) in order to correct any clerical or typographical error, (ii) as required to maintain the validity or effectiveness of this Liquidation Plan as a result of any change in any Legal Requirement, or (iii) in order to make any change that in the opinion of the Liquidator and the Inspectors is administrative in nature and does not materially change the terms of this Liquidation Plan.
- (b) Subject to the ability of the Liquidator and Inspectors to agree to amend, modify and/or supplement or amend this Liquidation Plan without the approval of the Shareholders as provided in Section 9.1(a), the Liquidator and Inspectors reserve the right, at any time prior to the Dissolution Date, to amend, modify and/or supplement this Liquidation Plan, provided that any such amendment, modification or supplement shall not be effective until approved by a special resolution of the Shareholders at a meeting of Shareholders called for the purposes of approving such amendment, modification or supplement.

9.2 Severability

In the event that any provision in this Liquidation Plan is held by the Court to be invalid, void or unenforceable, the Court shall have the power to alter and interpret such term or provision to make it valid and enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision shall then be applicable as altered and interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of this Liquidation Plan shall remain in full force and effect and shall in no way be affected, impaired or invalidated by such holding, alteration or interpretation.

9.3 Paramourncy

From and after the Liquidation Date, any conflict between: (A) this Liquidation Plan; and (B) any information summary in respect of this Liquidation Plan, or the covenants, warranties, representations, terms, conditions, provisions or obligations, express or implied, of any contract, document or agreement, written or oral, and any and all amendments and supplements thereto existing between LWP and any of the Shareholders, Directors, Liquidator, and Inspectors as at the Liquidation Date, will be deemed to be governed by the terms, conditions and provisions of this Liquidation Plan, which shall take precedence and priority.

9.4 Responsibilities of the Liquidator

The Liquidator will have only those powers granted to it by this Liquidation Plan, by the CBCA and by any order of the Court.

9.5 Notices

Any notice or communication to be delivered hereunder shall be in writing and shall reference this Liquidation Plan and may, subject as hereinafter provided, be made or given by personal delivery, by fax, courier or e-mail addressed to the respective parties as follows:

- (i) if to a Shareholder:
at the addresses set forth in the securities register kept at the Transfer Agent;

(ii) if to a Creditor:

at the addresses set forth in the books and records of the Company or the proofs of claim filed by such Creditor in accordance with the Claims Process

(iii) if to the Company or the Liquidator:

KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

Attention: David Sieradzki
Fax: 416-932-6266
E-mail: dsieradzki@ksvadvisory.com

with a copy to (which shall not constitute notice):

Osler Hoskin & Harcourt
1 First Canadian Place
Toronto, ON M5X 1B8

Attention: Marc Wasserman
Fax: 416-862-6666
E-mail: mwasserman@osler.com

and

Borden Ladner Gervais LLP
Scotia Plaza
40 King Street West, 44th Floor
Toronto, ON M5H 3Y4

Attention: Edmond Lamek
Fax: 416-361-2436
E-mail: elamek@blg.com

(iv) if to the Inspectors:

c/o Borden Ladner Gervais LLP
Scotia Plaza
40 King Street West, 44th Floor
Toronto, ON M5H 3Y4

Attention: Edmond Lamek
Fax: 416-361-2436
E-mail: elamek@blg.com

or to such other address as any party may from time to time notify the others in accordance with this Section 9.5. All such notices and communications which are delivered shall be deemed to have been received on the date of delivery. Any such notices and communications which are faxed shall be deemed to be received on the date faxed if sent before 5:00 p.m. Eastern Standard Time on a Business Day and otherwise shall be deemed to be received on the Business Day next following the day upon which such fax was sent. Any notice or other communication sent by mail shall be deemed to have been received on the fifth Business Day after the date of mailing. The unintentional failure by the Liquidator to give a notice contemplated hereunder shall not invalidate any action taken by any Person pursuant to this Liquidation Plan.


9.6 Governing Law

This Liquidation Plan shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein without regard to conflict of laws. All questions as to the interpretation or application of this Liquidation Plan and all proceedings taken in connection with this Liquidation Plan and its provisions shall be subject to the exclusive jurisdiction of the Court.

The foregoing Liquidation Plan being adopted by the Board as of this 31st day of December, 2015.

BY ORDER OF THE BOARD

by



Name: Bruce A. Schevr
Title: Chairmen

IN THE MATTER OF THE LIQUIDATION OF LWP CAPITAL INC.
PURSUANT TO SECTION 211 OF THE *CANADA BUSINESS
CORPORATIONS ACT*, R.S.C. 1985, c. C-44, AS AMENDED

and

KSV ADVISORY INC. IN ITS CAPACITY AS LIQUIDATOR OF LWP
CAPITAL INC.

Court File No: CV-16-11242-00CL

Applicant

ONTARIO
SUPERIOR COURT OF JUSTICE
Commercial List
Proceeding commenced at TORONTO

LIQUIDATION ORDER

OSLER, HOSKIN & HARCOURT LLP
Box 50, 1 First Canadian Place
Toronto, Canada M5X 1B8

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Lawyers for the Liquidator, KSV Advisory Inc.

Appendix “B”



**Fourth Report of
KSV Advisory Inc.
as Liquidator of
LWP Capital Inc.**

April 20, 2017

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Court File No.: CV-16-11242-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE LIQUIDATION OF
LWP CAPITAL INC.
PURSUANT TO SECTION 211 OF THE
CANADA BUSINESS CORPORATIONS ACT, R.S.C. 1985, c. C-44, AS AMENDED

and

KSV ADVISORY INC. IN ITS CAPACITY AS LIQUIDATOR
OF LWP CAPITAL INC.

Applicant

FOURTH REPORT OF
KSV ADVISORY INC.
IN ITS CAPACITY AS LIQUIDATOR OF
LWP CAPITAL INC.

APRIL 20, 2017

1.0 Introduction

1. At a special meeting of shareholders convened on November 9, 2015 (the “Special Meeting”), the shareholders of LWP Capital Inc. (formerly Legumex Walker Inc.) (the “Company”) passed a special resolution approving, among other things:
 - a) A transaction between the Company and The Scoular Company (“Scoular”) pursuant to an Asset Purchase Agreement dated September 14, 2015, as amended (the “APA”), whereby the Company sold substantially all of the assets comprising its Special Crops division to Scoular (the “Transaction”);
 - b) The voluntary liquidation and dissolution of the Company pursuant to the *Canada Business Corporations Act* (the “CBCA”) at a time to be determined by the Company’s board of directors; and
 - c) The plan of liquidation and distribution substantially in the form attached to the Notice of Special Meeting (the “Liquidation Plan”).
2. The Liquidation Plan appointed KSV Advisory Inc. (“KSV”) as liquidator of the Company (the “Liquidator”). The Liquidation Plan became effective on December 31, 2015 (“Effective Date”).

3. Pursuant to the Liquidation Plan, Joel Horn, Ivan Sabourin, Jay Lubinsky and Mick Fleming were appointed inspectors (collectively, the “Inspectors”). Each Inspector is also a shareholder of the Company, holding, in aggregate, approximately 30% of the Company’s shares.
4. The Liquidation Plan contemplated that the Company’s liquidation proceedings would be brought by the Liquidator under the supervision of the Ontario Superior Court of Justice – Commercial List (the “Court”). Pursuant to a Court Order made on January 11, 2016 (the “Liquidation Order”), the Court granted the Liquidator’s application. A copy of the Liquidation Order is attached as Appendix “A”¹.
5. This report (“Report”) has been prepared by KSV in its capacity as Liquidator.

1.1 Purposes of this Report

1. The purposes of this Report are to:
 - a) Provide background information on the Company and its liquidation proceedings;
 - b) Summarize the status of a disputed claim in the amount of approximately \$228,000 filed by Olympic Wholesale Company Limited (“Olympic”), including the basis on which the Liquidator is recommending Kevin McElcheran be appointed as Claims Officer in these proceedings (the “Claims Officer”) as contemplated under the Claims Procedure Order made on January 11, 2016 (the “Claims Procedure Order”);
 - c) Set out the basis on which the Liquidator is seeking Court approval to pay an interim distribution to the Company’s shareholders of approximately \$6.5 million, representing approximately \$0.40 per common share;
 - d) Provide an overview of the Liquidator’s activities since the filing of its Third Report to Court dated December 8, 2016 (the “Third Report”); and
 - e) Recommend that this Honourable Court issue an Order:
 - appointing Mr. McElcheran as Claims Officer in these proceedings;
 - approving an interim distribution to the Company’s shareholders in the amount of approximately \$6.5 million (\$0.40 per common share);
 - authorizing the Liquidator to make further interim distributions without further Order of this Court; and
 - approving this Report and the Liquidator’s activities detailed herein.

¹ The Liquidation Plan is attached as Schedule A to the Liquidation Order.

1.2 Restrictions

1. In preparing this Report, the Liquidator has relied upon financial information prepared and provided by the Company's former management, the Company's books and records and discussions with its former management and advisors. The Liquidator has not performed an audit or other verification of such information.
2. Future oriented financial information relied upon in this Report, including the estimated funds available for distribution to shareholders, is based upon assumptions regarding future events; actual results achieved may vary from this information and these variations may be material.

1.3 Currency

1. Unless otherwise noted, all currency references in this Report are in Canadian dollars.

2.0 Background

1. The Company was incorporated on April 20, 2011 under the CBCA. The Company was comprised of two operating segments, being: (a) the "Special Crops" segment, which provided primary processing for special crops² received from growers and some secondary processing; and (b) the "Oilseed Processing" segment, which was involved in the processing of Canola oilseed. The Company had operations in Canada, the US and China. Its consolidated annual revenue totalled approximately \$468 million in fiscal 2014.
2. The Company's common shares were publicly traded under the symbol "LWP" on the Toronto Stock Exchange ("TSX"). Effective at the close of markets on December 31, 2015, the common shares were delisted from trading on the TSX. The common shares are not traded on any other market. Effective May 12, 2016, the Ontario Securities Commission issued an order ceasing trading in the common shares of the Company.

2.1 Sale of Special Crops

1. On September 14, 2015, the Company entered into the APA for, among other things, the sale of substantially all of the Company's Special Crops assets to Scoular for gross proceeds of \$94 million, plus working capital of approximately \$71.5 million, subject to closing and post-closing adjustments.
2. On November 9, 2015, the Transaction was approved by approximately 99.56% of the Company's shareholders who voted at the Special Meeting in person or by proxy.
3. The Transaction closed on November 23, 2015.

² Special crops include sunflower seed, flax, canary seed, dry beans, chick peas, peas and lentils.

2.2 Scoular Dispute

1. From the outset, the focus of these proceedings was to deal with Scoular on post-closing Transaction issues and resolving the significant purchase price adjustment and other claims advanced by Scoular, which claims exceeded \$25 million.
2. The Scoular dispute resolution process was lengthy and extensive - it involved litigation and third-party experts as prescribed under the APA.
3. As detailed in the Third Report, all issues between the Company and Scoular were resolved effective October 20, 2016 pursuant to multiple settlement agreements between the parties.

3.0 Claims Procedure

1. The Liquidator has administered the claims process in accordance with the Claims Procedure Order (“Claims Procedure”), a copy of which is attached as Appendix “B”.
2. There were 13 claims filed in the Claims Procedure, as summarized in the table below.

Claimant	Number of Claims	(\$000s)		
		Amount of Claim	Amount Paid	Amount Outstanding
Scoular	1	25,964	5,149	-
Redmond Riverwalk LLC (“Redmond”)	1	709	-	709
Olympic	1	228	-	228
Other ³	10	462	454	-
Total	13	27,363	5,603	937

3. As noted above, the claim filed by Scoular has been resolved pursuant to settlement agreements, the details of which were set out in the Third Report. At this time, there remains two outstanding claims, the status of which is as follows:
 - Redmond is the landlord of the Company’s premises in Seattle, Washington. The Company subleased this premises and the subtenant continues to pay monthly rent (approximately US\$15,000) as required under the lease. Redmond filed a “placeholder” claim covering rent for the balance of the term of the lease (i.e. until August 31, 2019). The Liquidator does not expect there will be any amounts owing to Redmond under this claim; and
 - Olympic filed a claim for damages in the amount of approximately \$228,000. Olympic’s claim pre-dates the liquidation proceedings – it commenced litigation against the Company on May 22, 2012. The status of this claim is summarized in the following section of this Report.

³ Of these claims, one claim totaling approximately \$8,000 was disallowed by the Liquidator.

3.1 Olympic Claim

1. Olympic filed its claim in the Claims Procedure on May 3, 2016.
2. The claim was disallowed entirely by the Liquidator pursuant to a Notice of Determination dated October 6, 2016, based on, *inter alia*, its merits, statute of limitations issues and because it was filed after March 15, 2016, being the Claims Bar Date under the Claims Procedure Order.
3. In response to the Notice of Determination and in accordance with the Claims Procedure Order, Olympic filed a Notice of Objection on October 19, 2016.
4. Since the filing of Olympic's Notice of Objection, the Liquidator has attempted to resolve Olympic's claim; however, a settlement has not been achieved. Pursuant to the Claims Procedure Order, the Liquidator's next step in resolving Olympic's claim is to direct the dispute to a Court-appointed Claims Officer or seek directions from the Court concerning an appropriate process for resolving the dispute.

4.0 Claims Officer

1. The Liquidator believes that Mr. McElcheran should be appointed Claims Officer to resolve outstanding claims in the Claims Procedure in these proceedings for the following reasons:
 - the appointment of a Claims Officer for this purpose is contemplated in the Claims Procedure Order;
 - as reflected in his biography and other information attached as Appendix "C", Mr. McElcheran is an independent and highly qualified party with extensive experience in claims resolution processes in the context of solvent and insolvent entities, including prior experience acting as a Claims Officer;
 - it is the most cost-efficient way to adjudicate Olympic's claim. Protracted litigation will significantly exceed the cost of the Claims Officer and any adjudication process it may impose. This is particularly appropriate given the quantum of Olympic's claim (\$228,000) relative to the potential litigation costs; and
 - the Inspectors support the appointment of a Claims Officer should that process help to minimize costs.
2. Olympic has been notified of the relief sought in this regard and has been served with a copy of the Liquidator's motion record.

5.0 Proposed Interim Distribution

1. As at the date of this Report, there is cash on deposit in the Company's Canadian and US dollar bank accounts maintained by the Liquidator of approximately \$18.3 million and US\$900,000, respectively. There are presently 16,294,635 common shares in the capital of the Company issued and outstanding.
2. Attached as Appendix "D" is an interim statement of receipts and disbursements, which provides an accounting of all activity in the Liquidator's accounts since the Effective Date of the Liquidation Plan (December 31, 2015).
3. In the Third Report, the Liquidator provided an estimate of funds available for distribution to the Company's shareholders at the completion of these proceedings, being a range of \$1.14 to \$1.20 per share. As at the date of this Report, the Liquidator's prior estimate remains unchanged.

5.1 Recommendation re: Interim Distributions

1. The Liquidator believes it is appropriate at this time to pay an interim distribution of \$0.40 per common share for the following reasons:
 - The Claims Procedure has been administered in accordance with the Claims Procedure Order and the proposed distribution of approximately \$6.5 million leaves a substantial holdback (approximately \$13 million), which adequately provides for all remaining known and potential obligations of the Company, including the two unresolved claims filed in the Claims Procedure, potential tax obligations that may arise prior to the issuance of the Clearance Certificates (as defined in the Liquidation Plan) and the costs to completion of these proceedings;
 - The payment of interim distributions by the Liquidator is contemplated under the Liquidation Plan and the CBCA;
 - The Inspectors unanimously approved the proposed interim distribution on April 12, 2017. Prior approval of any interim distribution by the Inspectors is required under the Liquidation Plan; and
 - These proceedings commenced in January, 2016. As a result of the purchase price adjustment dispute with Scoular, the shareholders have waited longer than anticipated for monies to be distributed. Given the extended period of time it typically takes to obtain Clearance Certificates from Canada Revenue Agency ("CRA"), a final distribution is unlikely to be issued in the near term. Accordingly, it is appropriate for the shareholders to now receive approximately 1/3 of the projected total distributions in these proceedings.
2. Subject to Court approval, the Liquidator anticipates working with the Company's transfer agent to pay the interim distribution to shareholders by mid-May, 2017.

3. The Liquidator is also seeking Court approval to make additional interim distributions to the Company's shareholders as it considers appropriate, provided prior Inspector approval is obtained as required under the Liquidation Plan. This will avoid the costs of a subsequent motion by the Liquidator for the sole purpose of approving further interim distributions. At the conclusion of these proceedings, the Liquidator intends to seek Court approval of the final distribution before it is paid to shareholders.
4. The Liquidator intends to periodically assess the quantum of the holdback and, subject to any known and potential obligations of the Company, including the two unresolved claims filed in the Claims Procedure, any tax issues arising in the Clearance Certificate process and the costs to completion of these proceedings, will facilitate further interim distributions, as appropriate, subject to Inspector approval.

5.2 Return of Capital

1. Pursuant to section 7.3 of the Liquidation Plan, the Inspectors are to determine the basis on which an interim distribution is to be paid to shareholders, being either a return of capital (subject to satisfying the applicable solvency tests in the CBCA) or a taxable dividend.
2. The Company satisfies and, following the proposed interim distribution, will satisfy the applicable solvency tests under Part V of the CBCA.
3. On April 12, 2017, the Inspectors each notified the Liquidator that the proposed interim distribution, subject to Court approval, shall be treated as a return of capital.

6.0 Overview of the Liquidator's Activities

1. The Liquidator's activities through the date of the Third Report were approved pursuant to a Court Order made on December 19, 2016. Since that date, the Liquidator's activities have included:
 - Corresponding with the Company's and the Liquidator's counsel regarding all matters in these proceedings;
 - Corresponding routinely with the Company's former CFO and other former employees in connection with financial, tax, accounting and cash management issues;
 - Corresponding routinely with the Inspectors so that they are apprised of all matters in these liquidation proceedings;
 - Attending at Court on December 19, 2016 to seek an order, *inter alia*: (a) exempting the Liquidator from calling and holding an annual shareholders' meeting; and (b) extending the time for approval of final accounts and for making a distribution to shareholders;
 - Corresponding with the Company's Panamanian counsel regarding enforcing security over an apartment in Panama which secures an outstanding receivable owing from one of the Company's foreign customers;

- Dealing with other matters concerning the Company's foreign accounts receivable;
- Pursuing accounts receivable collections with the assistance of certain of the Company's former employees;
- Corresponding with Canada Border Services Agency ("CBSA") for the purposes of collecting import duty receivables and working with the Company to respond to information requests from CBSA;
- Corresponding routinely with MNP LLP ("MNP"), the Company's accountants, regarding the Company's final corporate tax returns and dealing extensively with MNP in connection with tax matters;
- Dealing with MNP and the Liquidator's legal counsel in connection with the filing of applications to CRA for the Clearance Certificates;
- Dealing with CRA and Manitoba Department of Finance regarding their respective corporate tax, payroll and sales tax audits;
- Corresponding with TMX Equity Transfer Services Inc., the Company's transfer agent, in connection with distribution issues;
- Completing the administration of the Claims Procedure, including corresponding with Olympic and its legal counsel regarding Olympic's claim;
- Dealing with matters in connection with the Company's leased premises in Seattle, WA;
- Corresponding with the Company's US counsel regarding the dissolution of the Company's US subsidiaries, and addressing related issues;
- Dealing generally with cash management issues, including corresponding with the Company's bank regarding the Company's accounts and arranging, when necessary, for the transfer of funds from the Company's bank accounts to the accounts set up by the Liquidator;
- Responding to numerous shareholder and creditor calls and emails regarding these liquidation proceedings and the status of pending distributions;
- Reviewing the Company's GST/HST filings on a monthly basis and coordinating with the Company to file same; and
- Drafting this Report and reviewing all Court materials filed in connection with this motion.

7.0 Anticipated Next Steps in these Proceedings

1. The resolution of the Scoular dispute enabled the Liquidator to work with the Company's former management team and external accountants to finalize the Company's financial statements and tax returns for the period ended September 30, 2016. The filing of the tax return, and receipt of the corresponding Notice of Assessment from CRA, enabled the Liquidator to recently file applications for Clearance Certificates. The Company's liquidation proceedings, including a final distribution payment to shareholders, cannot be concluded and paid until the Clearance Certificates are obtained.
2. The Liquidator's anticipated next steps include the following:
 - a) Continuing to pursue accounts receivable collections with the assistance of certain of the Company's former employees;
 - b) Dealing with the resolution of Olympic's claim as required by the Claims Officer, subject to its appointment, and the claim filed by Redmond;
 - c) Subject to Court approval, issuing the first interim distribution to shareholders and considering further interim distributions, as and when appropriate;
 - d) Dealing with CRA on any requests for information in connection with the Clearance Certificates issuance process. It is the Liquidator's experience that obtaining Clearance Certificates from CRA is typically a lengthy process. In addition, it is possible that CRA elects to conduct an audit prior to issuing the Clearance Certificates. An audit would increase the cost and extend the time before a final distribution can be paid to shareholders;
 - e) Keeping the Company's shareholders and this Honourable Court apprised of any material developments, including by way of press release and/or filing reports with the Court, which will continue to be made available on the Liquidator's website; and
 - f) Subject to Court approval, paying a final distribution to shareholders once the Clearance Certificates are obtained from CRA.

8.0 Conclusion and Recommendation

1. Based on the foregoing, the Liquidator respectfully recommends that this Court make an Order granting the relief detailed in Section 1.1 (1)(e) of this Report.

* * *

All of which is respectfully submitted,

KSV Advisory Inc.

**KSV ADVISORY INC.
IN ITS CAPACITY AS LIQUIDATOR OF
LWP CAPITAL INC.
AND NOT IN ITS PERSONAL CAPACITY**

Appendix “C”

LWP

DISSOLUTION OF U.S. SUBSIDIARIES

Subsidiary Name	Dissolution Date
LWP Capital USA, Inc. a Minnesota corporation (formerly Legumex Walker USA Inc.)	July 8, 2016 (MN)
LWP Capital Finance, Inc., a Minnesota corporation (formerly known as Legumex Walker Finance, Inc.)	July 8, 2016 (MN)
LWP Capital SHS, Inc., a Minnesota corporation (formerly known as St. Hilaire Seed Company, Inc.)	July 8, 2016 (MN)
LWP Capital LLC, a Minnesota limited liability company (formerly known as Legumex Walker Sunflower LLC)	July 8, 2016 (MN) Withdrawn from South Dakota on July 8, 2016 where entity was registered as a foreign business corporation.
LWI Seattle, Inc., a Washington corporation	December 27, 2016 (WA)
LWI US Inc., a Washington corporation	December 27, 2016 (WA)
St. Hilaire Seed Disc, Inc.	July 3, 2017 (DE)
Legumex Walker Canada, Inc.	Withdrawn from South Dakota on July 8, 2016 were entity was registered as a foreign business corporation.

Appendix “D”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)

)

MONDAY, THE 11TH DAY

JUSTICE NEWBOULD)

)

OF JANUARY, 2016

IN THE MATTER OF THE LIQUIDATION OF LWP CAPITAL INC.
PURSUANT TO SECTION 211 OF THE *CANADA BUSINESS CORPORATIONS
ACT*, R.S.C. 1985, c. C-44, AS AMENDED

and

KSV ADVISORY INC. IN ITS CAPACITY AS LIQUIDATOR OF LWP
CAPITAL INC.

Applicant

CLAIMS PROCEDURE ORDER

THIS APPLICATION, made by KSV Advisory Inc. in its capacity as the liquidator (in such capacity, the “**Liquidator**”) of LWP Capital Inc., formerly “Legumex Walker Inc.” (“**LWP**”), pursuant to section 211 of the *Canada Business Corporations Act*, R.S.C. 1989, c. C-44, as amended (the “**CBCA**”), for an Order, among other things, continuing the voluntary liquidation of LWP under the supervision of this Court and, in connection therewith, approving and establishing a procedure for the solicitation, determination and resolution of certain claims against LWP and its former directors and officers (the “**Claims Process**”), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the First Report of the Liquidator dated January 4, 2016 (the “**First Report**”) and the Affidavit of Joel Horn sworn January 6, 2016, and on hearing the submissions

of counsel for the Liquidator and counsel for LWP, no one appearing for any other person on the service list, although duly served,

DEFINITIONS AND INTERPRETATION

1. THIS COURT ORDERS that for purposes of this Order, the following terms shall have the following meanings:

- (a) “**Affected Respondent**” means a Director or Officer in respect of whom a D&O Claim has been made in any Proof of Claim delivered in accordance with paragraph 11 of this Order;
- (b) “**Business Day**” means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Toronto, Ontario;
- (c) “**CBCA**” means the *Canada Business Corporations Act*, R.S.C. 1989, c. C-44, as amended;
- (d) “**Claim**” means a Company Claim or a D&O Claim or both;
- (e) “**Claim Bar Date**” means 5:00 p.m. (E.S.T.) on March 15, 2016 or such later date as may be ordered by this Court;
- (f) “**Claim Process Notice**” means the notice of this Order to be published in accordance with paragraph 8 of this Order, substantially in the form attached hereto as Schedule “A”;
- (g) “**Claimant**” means a Person who has asserted a Claim or could have asserted a Claim but for the provisions hereof concerning the Claim Bar Date;

- (h) **“Company Claim”** means any right or claim of any Person that may be asserted or made in whole or in part against LWP, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind whatsoever of LWP, including on account of Wages and Benefits, and any accrued interest thereon and costs payable in respect thereof, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future;
- (i) **“Court”** means the Ontario Superior Court of Justice (Commercial List);
- (j) **“D&O Claim”** means:
 - (i) any existing or future right or claim of any Person that may be asserted or made in whole or in part against a Director or Officer of LWP that relates to a claim for which such Directors or Officers are by law liable to pay in their capacity as Directors or Officers; or
 - (ii) any existing or future right or claim of any Person that may be asserted or made in whole or in part against a Director or Officer of LWP, in that capacity, whether or not asserted or made, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any interest accrued thereon or costs payable in respect thereof, including by reason of

the commission of a tort (intentional or unintentional), by reason of any breach of contract or other agreement (oral or written), by reason of any breach of duty (including any legal, statutory, equitable or fiduciary duty) or by reason of any right of ownership of or title to property or assets or right to a trust or deemed trust (statutory, express, implied, resulting, constructive or otherwise), and whether or not any indebtedness, liability or obligation is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present or future, known or unknown, by guarantee, surety or otherwise, and whether or not any right or claim is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution or indemnity from any such Directors or Officers or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future.

- (k) “**Director**” means anyone who was, or may be deemed to be, at any time prior to and from and including the Effective Date, a director of LWP;
- (l) “**Effective Date**” means December 31, 2015;
- (m) “**Inspectors**” means the inspectors appointed pursuant to the Liquidation Plan or any order of this Court;
- (n) “**Liquidation Order**” means the Order of this Court made in these proceedings on January 11, 2016 approving and affirming, among other things, the Liquidation Plan and the appointment of the Liquidator.

- (o) “**Liquidation Plan**” means the plan of liquidation and distribution pursuant to the Liquidation Order;
- (p) “**Liquidator**” means KSV Advisory Inc., in its capacity as the liquidator of LWP pursuant to the Liquidation Plan and the Liquidation Order;
- (q) “**LWP**” means LWP Capital Inc., formerly “Legumex Walker Inc.”;
- (r) “**Notice of Determination of Claim**” means the notice provided by the Liquidator pursuant to paragraph 19 or 30 of this Order;
- (s) “**Notice of Objection**” means the notice provided pursuant to paragraph 20 or 31 of this Order;
- (t) “**Officer**” means anyone who was or may be deemed to be, at any time prior to and from and including the Effective Date, an officer of LWP;
- (u) “**Person**” means any individual, corporation, limited or unlimited liability company, general or limited partnership, association, trust, unincorporated organization, joint venture, government or any agency, officer or instrumentality thereof or any other entity;
- (v) “**Proof of Claim**” means the proof of claim referred to herein to be filed by Claimants in connection with any Claim, substantially in the form attached as Schedule “B”, which shall include all supporting documentation in respect of such Claim;
- (w) “**Proven Claim**” means a Claim to the extent that it has been finally determined in accordance with the terms of this Order;

- (x) **“Proven D&O Claim”** means a D&O Claim to the extent that it has been finally determined in accordance with the terms of this Order; and
 - (y) **“Wages and Benefits”** means all outstanding wages, salaries and employee benefits (including, but not limited to, employee medical, dental, disability, life insurance and similar benefit plans or arrangements, bonus plans, incentive plans, share compensation plans, share allocation plans and employee assistance programs and employee or employer contributions in respect of pension and other benefits) vacation pay, commissions, bonuses and other incentive payments, and employee and director expenses and reimbursements, in each case incurred in the ordinary course of business and consistent with compensation policies and arrangements.
2. THIS COURT ORDERS that all references as to time herein shall mean local time in Toronto, Ontario, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00PM Toronto time on such Business Day unless otherwise indicated herein.
 3. THIS COURT ORDERS that all references to the word “including” shall mean “including without limitation”, and that all references to the singular herein include the plural, the plural include the singular, and that any gender includes all genders.
 4. THIS COURT ORDERS that for the purposes of this Order, any Claim denominated in any currency other than Canadian dollars shall be converted to and constitute obligations in Canadian dollars, such calculation to be effected by the Liquidator using the Bank of Canada noon spot rate on the Effective Date.

LIQUIDATOR'S ROLE

5. THIS COURT ORDERS that the Liquidator, in addition to its prescribed rights, responsibilities and obligations under the CBCA, the Liquidation Plan and the Liquidation Order, shall administer the Claims Process, including the determination of Claims, and is hereby directed and empowered to take such actions and fulfill such other roles as are contemplated by this Order.

SOLICITATION OF CLAIMS

Notice to Claimants

6. THIS COURT ORDERS that the Claims Process Notice is hereby approved.

7. THIS COURT ORDERS that the Liquidator shall cause the Claims Process Notice and Proof of Claim to be posted on the Liquidator's website at www.ksvadvisory.com no later than five (5) days after the date of this Order.

8. THIS COURT ORDERS that the Liquidator shall take all reasonable steps to cause the Claims Process Notice to be published twice in The Globe and Mail (National Edition) and in a US publication to be determined by the Liquidator no later than ten (10) days after the date of this Order.

9. THIS COURT ORDERS that the Liquidator shall, no later than no later than fifteen (15) days after the date of this Order, send the Claims Process Notice and Proof of Claim by ordinary mail, electronic mail, facsimile transmission or courier to:

- (a) Each party that appears on the service list in these proceedings;
- (b) All of the known creditors of LWP as evidenced by its books and records; and

(c) All Persons who have notified the Liquidator or LWP of a potential Claim.

10. THIS COURT ORDERS that the sending of the Claims Process Notice and the publication of the Claims Process Notice, in accordance with this Order, shall constitute good and sufficient service and delivery of notice of this Order and the Claims Bar Date on all Persons and no other notice or service need to be given or made.

Deadline for Filing a Proof of Claim

11. THIS COURT ORDERS that any Person that intends to assert a Claim shall deliver a Proof of Claim, together with all relevant supporting documentation in respect of the Claim, to the Liquidator on or before the Claim Bar Date.

12. THIS COURT ORDERS that the Claims of all Claimants who do not deliver a Proof of Claim to the Liquidator by the Claim Bar Date shall be forever extinguished and barred and all such Claimants shall be deemed to have fully and finally released and discharged all such Claims without any further act or notification.

13. THIS COURT ORDERS that, with respect to any Claims which are deemed to have been released and discharged in accordance with paragraph 12 of this Order, LWP and the Directors and Officers shall be released and discharged from any and all demands, claims, actions, causes of action, counterclaims, suits, debts, sums of money, accounts, covenants, damages, judgments, executions, charges and other recoveries on account of any liability, obligation, demand or cause of action of whatever nature which any Claimant may have been entitled to assert, including, without limitation, any and all claims in respect of potential statutory liabilities, whether known or unknown, matured or unmatured, foreseen or unforeseen, existing or hereafter arising, and that no Director, Officer or any other Person shall be entitled to assert a claim for indemnification against LWP with respect to any such D&O Claims which have been released and discharged.

14. THIS COURT ORDERS that the Liquidator shall maintain a list of all Proof of Claims received by it, including the name of the Claimant, the party or parties claimed against, the amount claimed, the nature of the Claim and the status of the Claim.

15. THIS COURT ORDERS that the Liquidator is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which Proof of Claims are completed and executed and the time in which they are submitted and may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order as to the completion and execution of Proof of Claims and to request any further documentation from a Claimant that the Liquidator may require in order to enable it to determine the validity of a Claim.

DETERMINATION OF COMPANY CLAIMS

16. THIS COURT ORDERS that, following the Claim Bar Date, the Liquidator shall review the Proof of Claims filed on or before the Claim Bar Date and, with respect to all Company Claims, the Liquidator shall, in consultation with the Inspectors, determine to either allow, partially allow, partially disallow or disallow the Company Claims.

17. THIS COURT ORDERS that the Liquidator, in consultation with Inspectors, may attempt to consensually resolve the amount of any asserted Claim with the Claimant prior to allowing, partially allowing, partially disallowing or disallowing such Claim.

18. THIS COURT ORDERS that for any Company Claim commenced prior to the Effective Date by the issuance of an originating process (as defined in the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended), the Liquidator may, in consultation with the Inspectors, choose to have such Company Claim determined in the context of the proceedings commenced by such originating process and, in such case, the Liquidator shall notify such Claimant of such a decision

rather than provide a Notice of Determination (as defined below). The value and status of such Claimant's Company Claim shall be as finally determined in such proceedings and shall be deemed to constitute such Claimant's Proven Claim (as defined below) as so finally determined.

19. THIS COURT ORDERS that, where a Company Claim is to be allowed, partially allowed, partially disallowed or disallowed pursuant to the process contained in this Order, the Liquidator shall deliver to the Claimant a written notice of such determination setting out therein the reasons for the determination (a "**Notice of Determination**") as soon as reasonably practicable.

20. THIS COURT ORDERS that in the event that a Claimant objects to the Liquidator's determination of a Company Claim and intends to contest the Notice of Determination, such Claimant shall deliver written notice of such party's objection and a brief description of the grounds for such objection (a "**Notice of Objection**") so that such Notice of Objection is received by the Liquidator by no later than 5:00 p.m. on the day which is fourteen (14) days after the date the Notice of Determination is deemed to be received.

21. THIS COURT ORDERS that any Claimant that does not provide the Liquidator with a Notice of Objection within the deadline set forth in paragraph 20 shall be deemed to have agreed with the Notice of Determination pertaining to that Claimant's Claim. Any Claim, or any portion thereof, that is disallowed pursuant to a Notice of Determination and in respect of which no Notice of Objection is received by the Liquidator by the deadline set forth in paragraph 20 hereof, shall be forever extinguished, barred, discharged and released as against the Property without any further act or notification.

22. THIS COURT ORDERS that the Liquidator, in consultation with the Inspectors, shall attempt to resolve and settle the dispute with respect to the Company Claim and, in the event

that a settlement is not achieved within a reasonable time, the Liquidator shall direct the dispute to a claims officer (as may be appointed by the Court on application of the Liquidator) or the Liquidator shall seek directions from the Court concerning an appropriate process for resolving the disputed Company Claim.

23. THIS COURT ORDERS that where a Claimant who receives a Notice of Determination of Claim agrees to same or otherwise settles with the Liquidator pursuant to paragraph 22 of this Order, or where the Company Claim is finally determined by order of the Court, the value and status of such Claimant's Company Claim shall be deemed to be as set out in the Notice of Determination, settlement or final order of the Court, as the case may be, and such value and status, if any, shall constitute such Claimant's proven Company Claim (a "**Proven Claim**").

24. THIS COURT ORDERS that the Claims Procedure and forms of Claims Process Notice and Proof of Claim are hereby approved. Notwithstanding the foregoing, the Liquidator may from time to time, make minor non-substantive changes to the forms as may be necessary or desirable.

DETERMINATION OF D&O CLAIMS

25. THIS COURT ORDERS that, following the Claim Bar Date, the Liquidator shall review the Proof of Claims filed on or before the Claim Bar Date with respect to all D&O Claims. The Liquidator shall provide a copy of each of the D&O Claims to the relevant Affected Respondents and shall work with the Affected Respondents to determine as promptly as possible the extent to which the D&O Claims are covered under any directors' and officers' insurance policy and, if covered, the extent, if any, that such coverage is insufficient to pay amounts set out in the relevant D&O Claims.

26. THIS COURT ORDERS that where: (a) a D&O Claim is covered under any directors' and officers' insurance policy; and (b) such insurer has admitted or confirmed such coverage in writing (or a final order of a court, where no further rights of appeal exist, has issued determining that the relevant Director or Officer is entitled to coverage under any directors' and officers' insurance policy); and (c) such coverage is sufficient to pay the amounts set out in the relevant D&O Claim; then (d) such D&O Claim shall no longer constitute a Claim under this Order and the relevant Claimant and Director or Officer shall not be entitled to any recovery from LWP in respect of such D&O Claim.

27. THIS COURT ORDERS that where: (a) a D&O Claim is covered under any directors' and officers' insurance policy; and (b) such insurer has admitted or confirmed in writing such coverage (or a final order of a court, where no further rights of appeal exist, has issued determining that the relevant Director or Officer is entitled to coverage under any directors' and officers' insurance policy); but (c) such coverage is insufficient to pay the amounts set out in the relevant D&O Claim; then (d) only the amount of such deficiency in respect of the covered D&O Claim shall continue to constitute a Claim under this Order.

28. THIS COURT ORDERS that a D&O Claim which is not covered under any directors' and officers' insurance policy shall continue to constitute a Claim under this Order.

29. THIS COURT ORDERS that after a determination of coverage (or not) under any directors' and officers' insurance policy and the extent thereof in connection with the D&O Claims, the Liquidator shall, in consultation with the relevant Affected Respondents and the Inspectors, determine to either allow, partially allow, partially disallow or disallow the remaining D&O Claims.

30. THIS COURT ORDERS that, where a D&O Claim is to be allowed, partially allowed, partially disallowed or disallowed, the Liquidator shall deliver to the Claimant a Notice of Determination as soon as reasonably practicable.

31. THIS COURT ORDERS that, in the event that a Claimant objects to the Liquidator's determination of a D&O Claim and intends to contest the Notice of Determination, such Claimant shall deliver a Notice of Objection so that such Notice of Objection is received by the Liquidator by no later than 5:00 p.m. on the day which is fourteen (14) days after the date the Notice of Determination is deemed to be received.

32. THIS COURT ORDERS that any Claimant that does not provide the Liquidator with a Notice of Objection within the deadline set forth in paragraph 20 shall be deemed to have agreed with the Notice of Determination pertaining to that Claimant's D&O Claim. Any D&O Claim, or any portion thereof, that is disallowed pursuant to a Notice of Determination and in respect of which no Notice of Objection is received by the Liquidator by the deadline set forth in paragraph 20 hereof, shall be forever extinguished, barred, discharged and released as against the Property without any further act or notification.

33. THIS COURT ORDERS that the Liquidator shall forthwith provide the Inspectors with a copy of the Notice of Objection. The Liquidator, in consultation with the Inspectors, shall attempt to resolve and settle the dispute with respect to the D&O Claim and, in the event that a settlement is not achieved within a reasonable time, the Liquidator shall direct the dispute to a claims officer (as may be appointed by the Court on application of the Liquidator) or the Liquidator shall seek directions from the Court concerning an appropriate process for resolving the disputed D&O Claim.

34. THIS COURT ORDERS that where a Claimant who receives a Notice of Determination of Claim agrees to same or otherwise settles with the Liquidator pursuant to paragraph 33 of this Order, or where the D&O Claim is finally determined by order of the Court, the value and status of such Claimant's D&O Claim shall be deemed to be as set out in the Notice of Determination, settlement or final order of the Court, as the case may be, and such value and status, if any, shall constitute such Claimant's proven D&O Claim (a "**Proven D&O Claim**").

Indemnity Claims of Directors and Officers

35. THIS COURT ORDERS that, upon all Proven D&O Claims being determined, the Liquidator, in consultation with the Inspectors and the relevant Affected Respondents, shall determine whether or not any Proven D&O Claim is subject to indemnification by LWP. In the event that the Liquidator and the relevant Affected Respondents do not agree whether certain of the Proven D&O Claims are subject to indemnification by LWP, then the Liquidator shall serve and file a Notice of Motion with this Court for an order for directions concerning the applicability of such indemnification to the particular Proven D&O Claims in question.

Payment of Claims

36. THIS COURT ORDERS that the amount of all Proven D&O Claims which are determined by the Liquidator, in consultation with the Inspectors, or are otherwise determined by final order of the Court, to be subject to indemnification by LWP shall be paid by LWP.

37. THIS COURT ORDERS that the amount of all Proven Claims which are not Proven D&O Claims shall be paid by LWP

38. THIS COURT ORDERS that, upon the payment in full of any Proven D&O Claim or any Proven Claim which is not a D&O Claim, the Claimants in respect of such Claims shall be deemed to have fully and finally released and discharged all such Claims and LWP and the

Directors and Officers shall be released and discharged from any and all demands, claims, actions, causes of action, counterclaims, suits, debts, sums of money, accounts, covenants, damages, judgments, executions, charges and other recoveries on account of any liability, obligation, demand or cause of action of whatever nature which any such Claimant may have been entitled to assert, including, without limitation, any and all claims in respect of potential statutory liabilities, whether known or unknown, matured or unmatured, foreseen or unforeseen, existing or hereafter arising.

NOTICES AND COMMUNICATIONS

39. THIS COURT ORDERS that, except as set out in this Order, any notice or communication (including Notices of Determination) to be given under this Order by the Liquidator to a Claimant shall be in writing and may be delivered by prepaid ordinary mail, by courier, by delivery, by facsimile transmission or electronic mail to the Claimant to such address, facsimile number or e-mail address, as applicable, for such Claimant as shown on the books of LWP or as set out in such Claimant's Proof of Claim. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, on the third Business Day after mailing within Ontario, the fifth Business Day after mailing within Canada (other than within Ontario), and the tenth Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

40. THIS COURT ORDERS that any document, notice or other communication (including, without limitation, Proof of Claims) required to be delivered to the Liquidator under this Order

shall be in writing and, where applicable, substantially in the form provided for in this Order, and will be sufficiently delivered only if delivered to:

KSV Advisory Inc.,
in its capacity as the liquidator of LWP Capital Inc.,
formerly Legumex Walker Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

Attention: David Sieradzki
Fax: 416.932.6030
E-mail: dsieradzki@ksvadvisory.com

41. THIS COURT ORDERS that in the event that the day on which any notice or communication required to be delivered pursuant to the Claims Procedure is not a Business Day then such notice or communication shall be required to be delivered on the next Business Day.

42. THIS COURT ORDERS that the Liquidator is authorized to enter into settlement negotiations with a Claimant at any stage of the Claims Procedure and is further authorized to enter into agreements with such Claimant resolving the value of their Claim.

43. THIS COURT ORDERS that if, during any period during which notices or other communications are being given pursuant to this Order a postal strike or postal work stoppage of general application should occur, such notices or other communications then not received or deemed received shall not, absent further Order of this Court, be effective. Notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, delivery, facsimile transmission or electronic mail in accordance with this Order.

44. THIS COURT ORDERS that the Company and/or the Inspectors shall provide a list setting out the name and last known address of each Director and Officer to the Liquidator and that any obligation upon the Liquidator hereunder to provide notice or information to any

Director or Officer shall be satisfied by delivery of such notice or information to the last known address of the Director or Officer as set out in the list provided by the Company and/or the Inspectors.

45. THIS COURT ORDERS that nothing in this Order shall prevent or bar any Person from seeking recourse against or payment from any directors' and/or officers' liability insurance policy or policies that may exist to protect or indemnify the Directors or Officers, whether such recourse or payment is sought directly by the Claimant from the insurer or derivatively through LWP. However, nothing in this Order shall create any rights in favour of such Person under any policies of insurance nor shall anything in this Order limit, remove, modify or alter any defence to such claim available to the insurer pursuant to the provisions of any insurance policy or at law.

GENERAL PROVISIONS

46. THIS COURT ORDERS that the Liquidator may from time to time apply to this Court for advice and directions in connection with the discharge or variation of its powers and duties under this Order.

47. THIS COURT ORDERS that in the event of any conflict, inconsistency, ambiguity or difference between the provisions of the Liquidation Plan and this Order, the terms, conditions and provisions of this Order shall govern and be paramount, and the Liquidation Plan shall be deemed to be amended to the extent necessary to eliminate any such conflict, inconsistency, ambiguity or difference.

48. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Liquidator and its respective agents in carrying out the terms

of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Liquidator in any foreign proceeding, or to assist the Liquidator and its respective agents in carrying out the terms of this Order.

49. THIS COURT ORDERS that the Liquidator be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Liquidator is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.



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

JAN 11 2016



Schedule "A"

NOTICE OF CLAIMS BAR DATE

IN RESPECT OF CLAIMS AGAINST LWP CAPITAL INC., FORMERLY "LEGUMEX WALKER INC.", AND ITS FORMER DIRECTORS AND OFFICERS

IN THE MATTER OF THE *CANADA BUSINESS CORPORATIONS ACT*,
R.S.C. 1985, c. C-44, AS AMENDED

PLEASE TAKE NOTICE that this notice is being published pursuant to an order of the Ontario Superior Court of Justice (Commercial List) dated January 11, 2016 (the "Claims Procedure Order"). All capitalized terms in this Notice are defined in the Claims Procedure Order, a copy of which can be found on the website of the Liquidator, KSV Advisory Inc., at www.ksvadvisory.com.

Any Person who believes that it has a Claim against LWP Capital Inc., formerly Legumex Walker Inc. ("LWP"), or a former Director or Officer of LWP, should send a Proof of Claim to the Liquidator to be received **by the Liquidator by 5:00 p.m. local Toronto time on March 15, 2016 or such other date as ordered by the Court (the "Claims Bar Date")**.

CLAIMS WHICH ARE NOT RECEIVED BY THE CLAIMS BAR DATE WILL BE FOREVER BARRED AND EXTINGUISHED.

A copy of the Claims Procedure Order providing a full definition of Claims being called for can be found on the Liquidator's website at: www.ksvadvisory.com.

Claimants who require a Proof of Claim form may access the form at the Liquidator's website at www.ksvadvisory.com or they may contact the Liquidator (Attention: David Sieradzki, Telephone: 416.932.6030) to obtain a hard copy of the Proof of Claim and/or the Claims Procedure Order.

Claimants should file their Proof of Claim with the Liquidator by mail, facsimile, email, courier or hand delivery, so that the Proof of Claim is actually received by the Liquidator by the Claims Bar Date at the address below.

Address of the Liquidator

KSV Advisory Inc.,
in its capacity as the liquidator of LWP Capital Inc.,
formerly Legumex Walker Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

Attention: David Sieradzki
Fax: 416.932.6266
E-mail: dsieradzki@ksvadvisory.com

Schedule "B"

PROOF OF CLAIM

IN RESPECT OF LWP CAPITAL INC, FORMERLY "LEGUMEX WALKER INC."
("LWP"), AND ITS FORMER DIRECTORS AND OFFICERS

1. PARTICULARS OF CLAIMANT

Full Legal Name of Claimant: _____ (the "Claimant").
(Full legal or corporate name should be the name of the original Claimant.)

Full Mailing Address of the Claimant:

Telephone Number of Claimant: _____ *

Facsimile Number of Claimant: _____ *

Attention (Contact Person): _____ *

Email Address: _____ *

Has the Claim been sold or assigned by Claimant to another party?

Yes ___ No ___ (If yes please complete section D)

2. PROOF OF CLAIM:

I, _____ [Name of Claimant or Representative of the
Claimant], do hereby certify:

that I am (please check one):

___ the Claimant ; or

___ hold the following position of _____ the Claimant

and have personal knowledge of all the circumstances connected with the Claim
described herein;

3. PARTICULARS OF CLAIM:

Name of the specific party or parties against whom the Claim is being made and the amount of the Claim:

Debtor Party	Amount	Currency
□	\$ _____	
□	\$ _____	
□	\$ _____	
□	\$ _____	

Description of transaction, agreement or event giving rise or relating to the Claim:

If the Claim is contingent or unliquidated, state the basis and provide evidence upon which the Claim has been valued:

IF CLAIMANTS REQUIRE ADDITIONAL SPACE, PLEASE ATTACH A SCHEDULE HERETO. CLAIMANTS SHOULD PROVIDE PARTICULARS OF THE CLAIM AND COPIES OF ALL SUPPORTING DOCUMENTATION, INCLUDING AMOUNT AND DESCRIPTION OF TRANSACTION(S), AGREEMENT(S) OR LEGAL BREACH(ES) GIVING RISE TO THE CLAIM.

4. PARTICULARS OF ASSIGNEE(S) (IF ANY):

Full Legal Name of Assignee(s) of the Claim *(if all or a portion of the Claim has been sold)*. If there is more than one assignee, please attach separate sheets with the following information:

(the "Assignee(s)")

Amount of Total Claim Assigned	\$ _____
Amount of Total Claim Not Assigned	\$ _____
Total Amount of Claim (should equal "Total Claim" as entered on Section B)	\$ _____

Full Mailing Address of Assignee(s):

Telephone Number of Assignee(s): _____

Facsimile Number of Assignee(s): _____

Email address of Assignee(s): _____

Attention (Contact Person): _____

FILING OF CLAIMS:

The duly completed Proof of Claim together with supporting documentation must be returned and received by the Liquidator, no later than 5:00 pm local Toronto time on March 15, 2016, to the email address or address listed below.

Failure to file your Proof of Claim by such date will result in your claim **being forever extinguished and barred** and you will be prohibited from making or enforcing a Claim against LWP or the Directors or Officers.

This Proof of Claim must be delivered by email, facsimile, personal delivery, courier or prepaid mail at the following address:

Address of the Liquidator:

KSV Advisory Inc.,
in its capacity as the liquidator of LWP Capital Inc.,
formerly Legumex Walker Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

Attention: David Sieradzki
Fax: 416.932.6266
E-mail: dsieradzki@ksvadvisory.com

DATED at _____ this _____ day of _____, 20__.

(Signature of Witness)

(Signature of individual completing this form)

(Please print name)

(Please print name)

IN THE MATTER OF THE LIQUIDATION OF LWP CAPITAL INC.
PURSUANT TO SECTION 211 OF THE *CANADA BUSINESS
CORPORATIONS ACT*, R.S.C. 1985, c. C-44, AS AMENDED

and

KSV ADVISORY INC. IN ITS CAPACITY AS LIQUIDATOR OF LWP
CAPITAL INC.

Applicant

Court File No: Court File No. CV-16-11242-00CL

ONTARIO

**SUPERIOR COURT OF JUSTICE
Commercial List**

Proceeding commenced at TORONTO

CLAIMS PROCEDURE ORDER

OSLER, HOSKIN & HARCOURT LLP

Box 50, 1 First Canadian Place
Toronto, Canada M5X 1B8

Marc Wasserman (LSUC#: 44066M)
Tel: 416.862.4908

Sonja Pavic (LSUC #: 64558U)
Tel: 416.862.5661
Fax: 416.862.6666

Lawyers for the Liquidator, KSV Advisory Inc.

Appendix “E”

LWP Capital Inc. (the "Company")
Statement of Receipts and Disbursements for the Period January 11, 2016 to November 26, 2024
(\$; unaudited)

<u>Description</u>	<u>Notes</u>	<u>CAD</u>	<u>USD</u>
<i>Receipts</i>			
Cash transferred from Company's bank accounts	1	10,476,594	11,395,844
US dollars converted to Canadian dollars	2	15,629,926	(11,748,158)
Accounts receivable collected on behalf of Purchaser (The Scoular Company)	3	9,786,146	21,840
Refund of grain bond security deposit		-	1,165,000
Corporate income tax refund		940,963	-
Accounts receivable collections		28,296	426,000
GST/HST refunds		228,476	-
Other sundry refunds and receipts		261,333	108,898
Interest income		135,636	64,748
		<u>37,487,370</u>	<u>1,434,171</u>
<i>Disbursements</i>			
Reimbursements of accounts receivable to Purchaser (The Scoular Company)	3	9,786,146	21,840
Purchase price adjustments - Scoular transaction	4	5,064,618	-
Trade vendor settlement (Olympic Wholesale Company Ltd.)	5	140,000	-
Court-approved distributions to public shareholders	6	18,249,991	-
Payroll costs	7	1,408,823	667,469
Professional fees	8	1,654,213	390,514
Operating and other expenses	9	462,288	194,700
GST/HST/PST paid		246,680	-
Rent		6,075	148,314
Legal publication costs (re: claims process)		40,496	-
Inspector fees		15,015	11,334
		<u>37,074,345</u>	<u>1,434,171</u>
Balance in Liquidator's accounts as at November 26, 2024		<u>413,025</u>	<u>-</u>

General Note

This schedule has been prepared on a cash basis and excludes accrued liabilities, if any.

Notes

1. Represents cash on deposit in the Company's bank accounts that was transferred regularly to the Liquidator's bank accounts over the course of these proceedings.
2. Represents US funds converted into Canadian dollars.
3. Represents post-closing accounts receivable collections from customers paying into the Company's bank accounts. All amounts were reconciled by the Company's accounting staff before being remitted to the Purchaser, The Scoular Company ("Scoular").
4. Represents purchase price adjustments paid to Scoular pursuant to Settlement Agreements dated July 5, 2016 and October 17, 2016 of approximately \$4 million and \$1 million, respectively ("Settlement Payments"). The Settlement Payments were in respect of certain disputed working capital items pursuant to the Asset Purchase Agreement between Scoular and the Company dated September 14, 2015. The Settlement Payments were unanimously approved by the Inspectors.
5. Represents a settlement of a vendor claim which was approved by the Inspectors.
6. Represents Court-approved distributions to the Company's public shareholders, representing approximately \$1.12 per share (before the Final Distribution).
7. Included in payroll costs are severance and accrued vacation payments to former management, finance and IT personnel pursuant to their respective employment agreements with the Company.
8. Includes unpaid fees incurred prior to the commencement of the liquidation proceedings. Professional fees include the fees of the Court-appointed Liquidator, its US and Canadian legal counsel and the Company's US and Canadian legal counsel.
9. Largely represents expenses incurred prior to the liquidation proceedings which had not yet been paid.

Appendix “F”

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

**IN THE MATTER OF THE LIQUIDATION OF
LWP CAPITAL INC.**

**PURSUANT TO SECTION 211 OF THE
CANADA BUSINESS CORPORATIONS ACT, R.S.C. 1985, c. C-44,
AS AMENDED**

**AFFIDAVIT OF DAVID SIERADZKI
(sworn NOVEMBER 28, 2024)**

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

1. I am a Managing Director of KSV Advisory Inc. ("KSV"), the Court-appointed liquidator in these proceedings (the "Liquidator"), and as such I have knowledge of the matters deposed to herein.
2. At a special meeting convened on November 9, 2015 ("Special Meeting"), the shareholders of LWP Capital Inc. (formerly Legumex Walker Inc.) ("LWP") passed a special resolution (the "Special Resolution") approving, among other things, the plan of liquidation and distribution pursuant to the *Canada Business Corporations Act* (the "CBCA"). In addition, at the Special Meeting, the Company's Directors passed a resolution appointing KSV as Liquidator and formally adopting the finalized plan of liquidation and distribution substantially in the form approved by the Special Resolution (the "Liquidation Plan"), which resolution became effective December 31, 2015.
3. The Liquidation Plan contemplated that the Company's liquidation proceedings would be brought by the Liquidator under the supervision of the Ontario Superior Court of Justice – Commercial List (the "Court"). Pursuant to a Court Order made on January 11, 2016 (the "Liquidation Order"), the Court granted the Liquidator's application.
4. This Affidavit is sworn in support of a motion seeking, among other things, approval of the Liquidator's fees and disbursements for the period November 1, 2016 to October 31, 2024.
5. The Liquidator's invoices for the period from November 1, 2016 to October 31, 2024 disclose in detail: (i) the period during which the services were rendered; (ii) the time expended by each person and their hourly rates; and (iii) the total charges for the services rendered and disbursements incurred for the relevant time period. Copies of the Liquidator's invoices are attached hereto as Exhibit "A" and the billing summary is attached hereto as Exhibit "B".

- 6. As reflected on Exhibit "B", the Liquidator's average hourly rate for the referenced billing period was \$502.48.

- 7. I verily believe that the time expended and the fees charged are reasonable in light of the services performed and the prevailing market rates for services of this nature in downtown Toronto.

SWORN before me at the City of Toronto, in the Province of Ontario this 28th day of November, 2024



Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for KSV Restructuring Inc.
Expires February 23, 2027



DAVID SIERADZKI

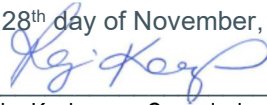
Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF DAVID SIERADZKI

Sworn before me

this 28th day of November, 2024



Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for KSV Restructuring Inc.
Expires February 23, 2027



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

December 5, 2016

Invoice No: 429
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended November 30, 2016 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Extending a consulting agreement for an individual on contract who is assisting with foreign accounts receivable collections and corresponding periodically with this former employee during November, 2016;
- Preparing and updating a statement of receipts and disbursements and a schedule setting out the projected distribution to the Company’s shareholders (“Projected Distribution Summary”);
- Preparing a memorandum regarding, among other things, the Projected Distribution Summary and delivering same to the inspectors on November 3, 2016;
- Corresponding with Osler, Hoskin and Harcourt LLP (“Osler”), the Liquidator’s counsel, regarding the Projected Distribution Summary and covering memo;
- Coordinating with the Company to deliver to The Scouler Company (“Scouler”) certain tax clearance certificates issued by Saskatchewan Department of Finance;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP, the Company’s US counsel, regarding the winding up of the Company’s US subsidiaries;
- Corresponding with a representative from Olympic Wholesale Company Limited (“Olympic”) regarding its claim filed against the Company, and corresponding with Osler regarding same;
- Reviewing a letter dated October 28, 2016 from Canada Border Services Agency (“CBSA”) regarding the Company’s import duty receivable submission, including a request from CBSA to obtain additional supporting documentation in respect thereof, and corresponding with CBSA, including attending a call on November 2, 2016, regarding same;

- Attending a call on November 11, 2016 with TMX Equity Transfer Services Inc., the Company's transfer agent, regarding, among other things, coordination of future shareholder distributions;
- Coordinating delivery of mail with Scoular;
- Attending a call on November 15, 2016 with Osler regarding an annual shareholders' meeting;
- Drafting the Liquidator's Third Report to Court, to be filed ("Third Report") regarding, among other things, an update on the status of the liquidation proceedings and a motion seeking an order exempting the Liquidator from calling and holding an annual shareholders' meeting;
- Corresponding with Osler regarding the Third Report;
- Preparing a Notice of Determination in respect of a proof of claim filed by Manitoba Hydro ("Notice"), and delivering same to Manitoba Hydro on November 22, 2016;
- Reviewing a Notice of Objection dated November 24, 2016 received from Manitoba Hydro in response to the Notice;
- Corresponding with Scoular to obtain certain of the Company's records in its possession in connection with the information requested by CBSA in its October 28th letter;
- Corresponding throughout November, 2016 with MNP LLP ("MNP") and the Company, including attending a call on November 22, 2016, regarding filing the Company's final corporate tax returns and the preparation of an estimate of the Company's tax obligations;
- Arranging for MNP to obtain the necessary information in order for it to prepare an estimate of the Company's tax obligations and reviewing all of the information provided by the Company to MNP;
- Reviewing and executing an "Election in Respect of the Sale of Debts Receivable" form, as requested by Scoular, in accordance with the provisions of the asset purchase agreement between Scoular and the Company and corresponding with the Company and Scoular regarding same;
- Reviewing a letter from Canada Revenue Agency ("CRA") dated November 18, 2016 in respect of a corporate tax audit of the Company's 2012 to 2014 tax years to be performed by CRA and corresponding with the Company regarding same;
- Coordinating with the Company to obtain financial and other documentation as requested by CRA pursuant to its corporate tax audit of the Company;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with the subtenant at the Company's leased premises in Seattle, WA, including attending a call on November 30, 2016, regarding its December, 2016 rent payment;

- Reviewing a letter from CBSA dated November 30, 2016 regarding CBSA's suspension of its review of the Company's duty drawback claim;
- Corresponding with the Company regarding various matters, including accounts receivable collections, import duty receivables, sales tax and other refunds, IT related matters and corporate taxes;
- Corresponding periodically during October, 2016 with the Company's former controller and CFO concerning cash management and other accounting and administrative matters;
- Reviewing the Company's GST/HST filings for October, 2016 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, on a weekly basis, with a copy of the general ledgers for the estate bank accounts;
- Dealing generally with cash management issues;
- Responding to numerous shareholder and creditor calls and emails regarding these liquidation proceedings and the status of shareholder distributions;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	27,171.36
HST		<u>3,532.28</u>
Balance due, once settled		<u><u>30,703.64</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period November 1 to 30, 2016

Personnel	Hours	Rate	Amount
David Sieradzki	19.00	550.00	10,450.00
Adam Zeldin	35.65	420.00	14,973.00
Other staff and administrative			1,625.00
Subtotal			27,048.00
Out of pocket disbursements			123.36
Total Fees and disbursements			27,171.36



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

January 10, 2017

Invoice No: 456
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended December 31, 2016 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Drafting the Liquidator’s Third Report to Court dated December 8, 2016 (“Third Report”), the purpose of which was to provide an update on the status of the liquidation proceedings and to seek an order, among other things: (a) exempting the Liquidator from calling and holding an annual shareholders’ meeting; and (b) extending the time for approval of final accounts and for making a distribution to shareholders (“Motion”);
- Reviewing and commenting on draft Court materials filed in connection with the Motion, including, among other things, the Notice of Motion and Draft Order (“Motion Materials”);
- Preparing the Affidavit of David Sieradzki sworn December 8, 2016 filed in connection with the approval of the Liquidator’s fees;
- Corresponding with Osler Hoskin and Harcourt LLP, the Liquidator’s counsel, and Borden Ladner Gervais LLP, the Company’s counsel, regarding the Third Report, the Motion and Motion Materials;
- Corresponding with Bryan Buss, the Company’s former controller who is currently engaged by the Liquidator on a term and task basis, regarding a corporate tax audit of the Company’s 2012 to 2014 tax years to be performed by Canada Revenue Agency and coordinating with Mr. Buss to obtain financial and other documentation in respect of same;
- Attending a call on December 2, 2016 with the Company’s former information technology (“IT”) manager, who is currently engaged by the Liquidator on a term and task basis, regarding IT and other matters;
- Corresponding with the Company’s Panamanian counsel regarding enforcing security over of an apartment in Panama which secures an outstanding receivable owing from one of the Company’s foreign customers;

- Corresponding with MNP LLP (“MNP”) and Mr. Buss regarding the preparation of the Company’s final corporate tax returns and coordinating with MNP to file same;
- Corresponding with The Scoular Company (“Scoular”) regarding the Company’s and Scoular’s respective import duty receivable submission, including responding to certain requests from Canada Border Services Agency in respect thereof;
- Drafting an email on December 5, 2016 to the inspectors regarding, among other things, the Motion and expected timing of an interim distribution to shareholders;
- Coordinating with the Company to deliver to Scoular certain tax clearance certificates issued by Manitoba Department of Finance;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP, the Company’s US counsel, regarding the winding up of the Company’s US subsidiaries;
- Attending at Court on December 19, 2016 in respect of the Motion;
- Drafting an email on December 19, 2016 to the inspectors regarding an Order made by the Court on December 19, 2016 and to provide an update regarding the Company’s corporate tax filings and other sundry matters;
- Corresponding with a former employee who is assisting with foreign accounts receivable collections regarding the status of collecting same;
- Coordinating delivery of mail with Scoular;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with certain of the Company’s former employees, who are engaged by the Liquidator on a term and task basis, regarding various matters, including sales tax and other refunds, IT related matters and corporate and other taxes;
- Corresponding periodically during October, 2016 with Mr. Buss and the Company’s former CFO concerning cash management and other accounting and administrative matters;
- Reviewing the Company’s GST/HST filings for November, 2016 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, on a weekly basis, with a copy of the general ledgers for the estate bank accounts;
- Dealing generally with cash management issues;
- Responding to numerous shareholder and creditor calls and emails regarding these liquidation proceedings and the status of shareholder distributions;
- Convening internal meetings; and

- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	14,345.63
HST		<u>1,864.93</u>
Balance due, once settled		<u><u>16,210.56</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period December 1 to 31, 2016

Personnel	Hours	Rate	Amount
David Sieradzki	16.75	550	9,212.50
Adam Zeldin	8.75	420	3,675.00
Other staff and administrative			1,375.00
Subtotal			14,262.50
Out of pocket disbursements			83.13
Total Fees and Disbursements			14,345.63



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

February 6, 2017

Invoice No: 483
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended January 31, 2017 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Drafting a letter to Canada Revenue Agency ("CRA") requesting that its records be updated to provide the Liquidator with authority to deal with CRA on all matters concerning the Company's tax accounts and delivering same to CRA on January 9, 2017;
- Attending a call on January 9, 2017 with Kennedy Wilson, the Company's landlord of its leased premises in Seattle, WA ("Seattle Office"), regarding rent payments;
- Completing a Notice of Business Change form instructing Minnesota Revenue to close an account associated with one of the Company's subsidiaries, and delivering same to Minnesota Revenue on January 9, 2017;
- Corresponding with a former employee who is assisting with foreign accounts receivable collections regarding the status of collecting same;
- Corresponding with Greg Misener, the Company's former information technology ("IT") manager, who is currently engaged by the Liquidator on a term and task basis, regarding IT and other matters;
- Preparing a schedule setting out the rent payments received from the Company's Seattle Office subtenant, as requested by Kennedy Wilson, and corresponding with Mr. Misener regarding same;
- Attending a call on January 11, 2017 with AON Reed Stenhouse Inc., the Company's former insurance provider, to arrange for the delivery of refunds due to the Company;
- Attending a call on January 11, 2017 with CRA regarding its corporate tax audit of the Company's 2012 to 2014 tax years and coordinating with the Company's former controller and CFO to obtain financial and other documentation in respect of same;

- Dealing generally with cash management issues, including corresponding with the Company's bank regarding the Company's accounts, including attending a call on January 12, 2017, arranging, when necessary, to transfer funds from the Company's bank accounts to the accounts set up by the Liquidator and arranging to close certain of the Company's bank accounts;
- Preparing and updating a statement of receipts and disbursements;
- Corresponding routinely throughout January with MNP LLP ("MNP") regarding the Company's final corporate tax returns and the expected timing of receipt of the Notice of Assessment in respect of same;
- Drafting a letter to Canada Border Services Agency ("CBSA"), which was jointly signed by the Liquidator and The Scoular Company ("Scoular"), regarding the Company's and Scoular's respective import duty receivable submission and delivering same to CBSA on January 16, 2017;
- Corresponding with Scoular regarding the January 16th letter to CBSA;
- Corresponding with TSX Trust Company, the Company's transfer agent, to verify certain shareholder records, as requested by one of the Company's shareholders;
- Corresponding with the Company's former CFO and MNP regarding the Company's Texas corporate tax returns and arranging for same to be filed;
- Corresponding with Lima Y Asociados ("Lima"), the Company's Panamanian counsel, regarding the enforcement of security over of an apartment in Panama which secures an outstanding receivable owing from one of the Company's foreign customers and the engagement of a real estate advisor to assist in sale of same;
- Corresponding with Siuma Realty ("Siuma"), a real estate advisor engaged to assist in the sale of the Company's apartment in Panama, regarding, among other things, the expected realizations from the sale of same;
- Arranging for an appraisal to be performed on the apartment in Panama and corresponding with Lima and Siuma regarding same;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP, the Company's US counsel, regarding the winding-up of the Company's US subsidiaries;
- Attending a call on January 19, 2017 with United States Census Bureau to provide an update on the status of these proceedings, in response to a letter received from same;
- Attending a call on January 20, 2017 with Statistics Canada to provide them with an update on the status of these proceedings in response to a letter received from same indicating an outstanding statutory filing;
- Corresponding with Ms. Sennes, including attending a call on January 23, 2017 regarding transfer taxes allegedly owing from one of the Company's former subsidiaries to the State of Washington;

- Attending a call on January 23, 2017 with Hub International Limited, an insurance broker, regarding the Company's insurance policy in connection with the Seattle Office;
- Coordinating with the Company to deliver to Scoular certain tax clearance certificates issued by Manitoba Department of Finance;
- Drafting a letter to New York State Department of Taxation & Finance ("New York State") regarding outstanding corporate taxes payable and delivering same to New York State on January 25, 2017;
- Coordinating delivery of mail with Scoular;
- Corresponding with certain of the Company's former employees, who are engaged by the Liquidator on a term and task basis, regarding various matters, including sales tax and other refunds, document storage matters and corporate and other taxes;
- Reviewing the Company's GST/HST filings for December, 2016 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, on a weekly basis, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder and creditor calls and emails regarding these liquidation proceedings and the status of shareholder distributions;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	20,506.00
HST		<u>2,665.78</u>
Balance due, once settled	\$	<u><u>23,171.78</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period January 1 to 31, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	13.00	575	7,475.00
Adam Zeldin	27.20	425	11,560.00
Other staff and administrative			1,375.00
Subtotal			20,410.00
Out of pocket disbursements			96.00
Total Fees and Disbursements			20,506.00

Note: Effective January 1, 2017, the hourly rates of Messrs. Sieradzki and Zeldin increased by \$25 and \$5, respectively.



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

March 3, 2017

Invoice No: 500
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended February 28, 2017 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with the subtenant of the Company’s leased premises in Seattle, WA (“Seattle Office”) regarding the processing of rent payments;
- Drafting an email on February 7, 2017 to one of the Inspectors to provide an update on the expected timing and amount of an interim distribution to shareholders, as requested;
- Corresponding with TapperCuddy LLP, counsel to Olympic Wholesale Company Limited (“Olympic”), a contingent creditor, regarding Olympic’s claim filed against the Company;
- Updating a letter, as requested by Canada Border Services Agency (“CBSA”), which was jointly signed by the Liquidator and The Scoular Company (“Scoular”), regarding the Company’s and Scoular’s respective import duty receivable submission and delivering same to CBSA on February 9, 2017;
- Corresponding with Scoular regarding the February 9th letter to CBSA;
- Corresponding with Gabriel Schujman, a former employee assisting with foreign accounts receivable collections, including attending calls on February 1 and 14, 2017, regarding collecting amounts owing from the Company’s former Venezuelan customers;
- Reviewing and commenting on a draft letter and supporting documentation thereto, prepared by Mr. Schujman and addressed to the Canadian Ambassador to Venezuela (“Ambassador”), requesting the Ambassador’s assistance to collect amounts due from the Company’s former Venezuelan customers, and corresponding with Mr. Schujman regarding same;

- Corresponding routinely throughout February, 2017 with MNP LLP regarding the Company's final corporate tax returns and the expected timing of receipt of the Notice of Assessment in respect of same ("Notice of Assessment");
- Corresponding with Scoular and Greg Misenar, the Company's former information technology ("IT") manager, who is currently engaged by the Liquidator on a term and task basis, in connection with certain IT matters;
- Corresponding with the Company's former CFO regarding Canada Revenue Agency's ("CRA") corporate tax audit of the Company's 2012 to 2014 tax years;
- Dealing generally with cash management issues, including arranging, when necessary, to transfer funds from the Company's bank accounts to the accounts set up by the Liquidator;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP, the Company's US counsel, regarding transfer taxes which may be owing to the State of Washington as well as other corporate tax matters in connection with certain of the Company's US subsidiaries;
- Corresponding with Lima Y Asociados ("Lima"), the Company's Panamanian counsel, regarding the enforcement of security over of an apartment in Panama which secures an outstanding receivable owing from one of the Company's foreign customers;
- Reviewing an appraisal of the Company's apartment in Panama and corresponding with Lima and Siuma Realty, a real estate advisor engaged to assist in the sale of the apartment, regarding same;
- Corresponding with CBSA, including attending a call on February 22, 2017, regarding the Company's import duty receivable submission and coordinating with the Company's former CFO to respond to enquiries from CBSA regarding same;
- Corresponding with Ms. Sennes and Borden Ladner Gervais LLP, the Company's counsel, regarding certain of the Company's insurance policies in place prior to the commencement of these liquidation proceedings;
- Reviewing a Washington State Department of Revenue Controlling Interest Transfer Return in connection with the transfer of assets from one of the Company's former subsidiaries to Glencore Agriculture Investment LLC ("Glencore") and delivering same to Glencore on February 24, 2017;
- Attending a call on February 24, 2017 with TSX Trust Company, the Company's transfer agent, to discuss the process of making an interim distribution to the Company's shareholders;
- Attending a call on February 28, 2017 with the City of Winnipeg regarding a corporate tax refund owing to the Company;
- Attending a call on February 28, 2017 with Mr. Misenar regarding IT and other matters in connection with the Seattle Office;

- Corresponding with Osler, Hoskin & Harcourt LLP, the Liquidator's counsel, to provide an update concerning the receipt of the Notice of Assessment and to arrange a call to discuss next steps regarding applying for tax clearance certificates;
- Coordinating delivery of mail with Scoular;
- Reviewing the Company's GST/HST filings for January, 2017 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, on a weekly basis, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder and creditor calls and emails regarding these liquidation proceedings and the status of shareholder distributions;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	15,752.72
HST		<u>2,047.85</u>
Balance due, once settled	\$	<u><u>17,800.57</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period February 1 to 28, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	14.50	575	8,337.50
Adam Zeldin	14.85	425	6,311.25
Other staff and administrative			1,050.00
Subtotal			15,698.75
Out of pocket disbursements			53.97
Total Fees and Disbursements			15,752.72



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

April 6, 2017

Invoice No: 521
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended March 31, 2017 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding with TSX Trust Company ("TSX"), the Company's transfer agent, including attending calls on March 1, 2 and 24, 2017 to discuss, among other things, the process of making a distribution to the Company's shareholders and opening a bank account, as required, to administer same;
- Reviewing a Notice of Assessment in respect of the Company's final tax return ("Notice of Assessment") and corresponding with MNP LLP ("MNP"), the Company's tax accountant, and Osler, Hoskin and Harcourt LLP ("Osler"), the Liquidator's counsel, regarding same;
- Drafting a letter to the Canadian Ambassador to Venezuela ("Ambassador"), requesting the Ambassador's assistance to collect amounts due from the Company's former Venezuelan customers, and corresponding with Gabriel Schujman, a former employee assisting with foreign accounts receivable collections, regarding same;
- Reviewing supporting documentation in connection with amounts owing from the Company's former Venezuelan customers to be included with the letter to the Ambassador;
- Corresponding with Canada Border Services Agency, including attending a call on March 9, 2017, regarding the Company's import duty receivable submission and coordinating with the Company's former Chief Financial Officer ("CFO") to respond to enquiries from CBSA regarding same;
- Attending a call on March 2, 2017 with Manitoba Department of Finance ("Manitoba Finance") regarding the status of obtaining clearance certificates and corresponding with Burnett, Duckworth & Palmer LLP, counsel to The Scouler Company, to provide an update regarding same;

- Corresponding with an auditor from Manitoba Finance, including attending calls on March 2 and 3, 2017, regarding its sales tax and payroll audit of the Company and coordinating with the Company's former CFO to respond to enquiries from Manitoba Finance regarding same;
- Dealing generally with cash management issues, including corresponding with HSBC regarding the Company's accounts, arranging, when necessary, to transfer funds from the Company's bank accounts to the accounts set up by the Liquidator and arranging to close certain of the Company's bank accounts;
- Corresponding with Mick Fleming, an Inspector, including attending a call on March 6, 2017, regarding a claim for excise taxes from Washington State Department of Revenue ("Washington Revenue") in connection with the transfer of assets from one of the Company's former subsidiaries to Glencore Agriculture Investment LLC;
- Completing a Confidential Tax Information Authorization form, as required by Washington Revenue, authorizing Mr. Fleming to deal with Washington Revenue's claim on the Liquidator's behalf;
- Delivering the executed Confidential Tax Information Authorization form along with a cover letter addressed to Washington Revenue to Mr. Fleming on March 6, 2017;
- Reviewing and commenting on a letter prepared by Mr. Fleming addressed to Washington Revenue regarding its claim for excise taxes;
- Corresponding with Osler, including attending a call on March 7, 2017, in connection with applying for clearance certificates from Canada Revenue Agency;
- Corresponding with Lima Y Asociados ("Lima"), the Company's Panamanian counsel, regarding the enforcement of security over of an apartment in Panama which secures an outstanding receivable owing from one of the Company's foreign customers;
- Corresponding with Siuma Realty, a real estate advisor engaged to assist in the sale of the apartment in Panama, regarding the proposed selling price for the apartment;
- Delivering certain documentation to Lima, as requested, in connection with granting it Power of Attorney to sell the apartment in Panama and corresponding with Lima regarding same;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP, the Company's US counsel, MNP and the Company's former CFO regarding sundry tax matters associated with the Company's US subsidiaries;
- Corresponding with the Company's former CFO regarding CRA's corporate tax audit of the Company's 2012 to 2014 tax years;
- Attending a call on March 13, 2017 with National Equicom regarding its claim filed in the claims procedure and corresponding with the Company's former controller regarding same;
- Corresponding with Osler regarding next steps to deal with a claim filed by Olympic Wholesale Company Limited ("Olympic") against the Company;

- Drafting the Liquidator's Fourth Report to Court ("Fourth Report") to be filed in connection with a motion to seek, *inter alia*, Court approval to make an interim distribution to the Company's shareholders and the appointment of a claims officer to deal with Olympic's claim ("Distribution Motion");
- Corresponding with Osler regarding the Fourth Report and the Distribution Motion;
- Preparing and updating a statement of receipts and disbursements;
- Drafting an email to the Inspectors on March 16, 2017 to provide an update regarding, among other things, the Notice of Assessment, applying to CRA for clearance certificates and the Distribution Motion;
- Corresponding with Greg Misener, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing the Company's shareholder registry in connection with making an interim distribution;
- Drafting a letter to New York State Department of Taxation and Finance ("New York Finance") requesting that it provide a "tax search under seal" to the Liquidator, and delivering same to New York Finance on March 27, 2017;
- Coordinating delivery of mail with Scoular;
- Reviewing the Company's GST/HST filings for February, 2017 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder and creditor calls and emails regarding these liquidation proceedings and the status of shareholder distributions;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	24,070.64
HST		3,129.18
Balance due, once settled	\$	<u>27,199.82</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period March 1 to 31, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	16.00	575	9,200.00
Adam Zeldin	31.45	425	13,366.25
Other staff and administrative			1,125.00
Subtotal			23,691.25
Out of pocket disbursements			379.39
Total Fees and Disbursements			24,070.64



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
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150 King Street West, Suite 2308
Toronto, ON M5H 1J9

May 2, 2017

Invoice No: 546
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended April 30, 2017 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

General

- Completing an application for clearance certificates and delivering same to Osler, Hoskin & Harcourt LLP (“Osler”), the Liquidator’s counsel, on April 3, 2017;
- Reviewing and commenting on a letter to Canada Revenue Agency (“CRA”), prepared by Osler, regarding the Liquidator’s application for clearance certificates;
- Corresponding with Lima Y Asociados (“Lima”), the Company’s Panamanian counsel, regarding the enforcement of security over of an apartment in Panama which secures an outstanding receivable owing from one of the Company’s foreign customers;
- Delivering certain documentation for Lima, as requested, in connection with granting it Power of Attorney to sell the apartment in Panama and corresponding with Lima regarding same;
- Corresponding with MNP LLP (“MNP”), the Company’s tax accountant, including attending calls on April 5 and 7, 2017, regarding tax matters associated with certain of the Company’s US subsidiaries and corresponding with Osler and the Company’s former CFO regarding same;
- Preparing tax forms, as required by statute, for certain consultants engaged by the Liquidator on a term and task basis;
- Corresponding with the Company’s former CFO regarding the Company’s import duty receivable submission;

- Corresponding with National Public Relations (“NPR”), including attending a call on April 7, 2017, regarding its claim filed in the claims procedure and delivering payment to NPR on April 10, 2017 in respect of same;
- Completing a refund request form as requested by Broadridge Financial Solutions, Inc. (“Broadridge”), one of the Company’s former vendors, in respect of a credit on account, and delivering same to Broadridge on April 7, 2017;
- Corresponding with an auditor from Manitoba Department of Finance (“Manitoba Finance”) regarding its sales tax and payroll audit of the Company and coordinating with the Company’s former CFO to respond to enquiries from Manitoba Finance regarding same;
- Executing an agreement to transfer telecommunications services from one of the Company’s subsidiaries to The Scoular Company (“Scoular”) and delivering same to Scoular on April 11, 2017;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP, the Company’s US counsel, and the Company’s former CFO regarding sundry tax matters associated with the Company’s US subsidiaries;
- Dealing generally with cash management issues, including corresponding with HSBC and the Company’s former CFO regarding the Company’s accounts and arranging, when necessary, to transfer funds from the Company’s bank accounts to the accounts set up by the Liquidator;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Attending a call on April 26, 2017 with Manitoba Finance regarding the cancellation of its audit of the Company and the status of obtaining clearance certificates;
- Providing an update, as requested, to Burnett, Duckworth & Palmer LLP, counsel to Scoular, regarding the status of obtaining clearance certificates from Manitoba Finance;
- Corresponding with the Company’s former CFO regarding CRA’s corporate tax audit of the Company’s 2012 to 2014 tax years;
- Corresponding with Greg Misener, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Preparing and updating a statement of receipts and disbursements;
- Coordinating delivery of mail with Scoular;
- Reviewing the Company’s GST/HST filings for March, 2017 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;

- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts; and
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings and the status of shareholder distributions.

Interim Distribution Matters

- Corresponding with TSX Trust Company, the Company's transfer agent, including attending calls on April 3 and 26, 2017, to discuss, among other things, the process of paying interim distributions to the Company's shareholders;
- Corresponding with Joel Horn, the Company's former CEO and one of the Inspectors, to provide an update on, among other things, interim distributions;
- Drafting an email to the Inspectors on April 4, 2017 to provide an update regarding a motion to seek, *inter alia*, Court approval to pay an interim distribution to the Company's shareholders and the appointment of a claims officer to deal with certain disputed claims filed against the Company ("Distribution Motion");
- Drafting an email to the Inspectors on April 12, 2017 to request that each Inspector determine, as required pursuant to the Liquidation Plan dated December 31, 2015, the characterization of the proposed interim distribution to be made (i.e. reduction of stated capital or taxable dividend), in connection with the Distribution Motion;
- Drafting the Liquidator's Fourth Report to Court dated April 20, 2017 ("Fourth Report") in connection with the Distribution Motion;
- Reviewing and commenting on all Court materials filed in connection with the Distribution Motion, including the draft Order and Notice of Motion;
- Corresponding regularly throughout April, 2017 with Osler, including attending a call on April 6, 2017, regarding the Fourth Report and the Distribution Motion;
- Attending at Court on April 25, 2017 in respect of the Distribution Motion;
- Reviewing and commenting on a press release dated April 25, 2017 regarding the outcome of the Distribution Motion and corresponding with Osler regarding same; and
- Preparing to pay the interim distribution to the Company's transfer agent on or around May 13, 2017.

Other

- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$ 28,710.15
HST	3,732.32
Balance due, once settled	<u>\$ 32,442.47</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period April 1 to 30, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	31.50	575	18,112.50
Adam Zeldin	22.45	425	9,541.25
Other staff and administrative			1,000.00
Subtotal			28,653.75
Out of pocket disbursements			56.40
Total Fees and Disbursements			28,710.15



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
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150 King Street West, Suite 2308
Toronto, ON M5H 1J9

June 6, 2017

Invoice No: 563
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended May 31, 2017 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

General

- Corresponding with Osler, Hoskin & Harcourt LLP (“Osler”), the Liquidator’s counsel, regarding all matters, including the status of tax clearance certificates and the claims procedure and the recently appointed Claims Officer;
- Corresponding with Lima Y Asociados (“Lima”), the Company’s Panamanian counsel, regarding the enforcement of security over of an apartment in Panama which secures an outstanding receivable owing from one of the Company’s foreign customers;
- Delivering certain documentation for Lima, as requested, in connection with granting it Power of Attorney to sell the apartment in Panama and corresponding with Lima regarding same;
- Corresponding with MNP LLP (“MNP”), the Company’s tax accountant, regarding tax matters associated with certain of the Company’s US subsidiaries and corresponding with Osler and the Company’s former CFO regarding same;
- Corresponding with the Company’s former CFO regarding the Company’s import duty receivable submission;
- Corresponding with an auditor from Manitoba Department of Finance (“Manitoba Finance”) regarding its sales tax and payroll audit of the Company and coordinating with the Company’s former CFO to respond to enquiries from Manitoba Finance regarding same;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP, the Company’s US counsel, and the Company’s former CFO regarding sundry tax matters associated with the Company’s US subsidiaries;

- Dealing generally with cash management issues, including corresponding with HSBC and the Company's former CFO regarding the Company's accounts and arranging, when necessary, to transfer funds from the Company's bank accounts to the accounts set up by the Liquidator;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenar, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Preparing and updating a statement of receipts and disbursements;
- Coordinating delivery of mail with Scoular;
- Reviewing the Company's GST/HST filings for April, 2017 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts; and
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings and the status of shareholder distributions.

Interim Distribution Matters

- Corresponding extensively with TSX Trust Company, the Company's transfer agent, in connection with the Court approved interim distribution paid to shareholders on May 15, 2017;
- Coordinating payment logistics with TSX Trust Company;
- Paying the interim distribution to the Company's transfer agent on or around May 13, 2017; and
- Responding to extensive calls and emails from shareholders regarding the interim distribution, payment logistics, etc.

Other

- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	23,144.98
HST		3,008.85
Balance due, once settled	\$	<u>26,153.83</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period May 1 to 31, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	33.50	575	19,262.50
Adam Zeldin	7.30	425	3,102.50
Other staff and administrative			650.00
Subtotal			23,015.00
Out of pocket disbursements			129.98
Total Fees and Disbursements			23,144.98



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150 King Street West, Suite 2308
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July 6, 2017

Invoice No: 582
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended June 30, 2017 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Osler, Hoskin & Harcourt LLP (“Osler”), the Liquidator’s counsel, regarding all matters, including the submissions and filings required by the Claims Officer in respect of the disputed claim filed by Olympic Wholesale Company Limited (“Olympic”);
- Corresponding with Lima Y Asociados (“Lima”), the Company’s Panamanian counsel, regarding the enforcement of security over of an apartment in Panama which secures an outstanding receivable owing from one of the Company’s foreign customers;
- Corresponding with MNP LLP (“MNP”), the Company’s tax accountant, regarding tax matters associated with certain of the Company’s US subsidiaries and corresponding with Osler and the Company’s former CFO regarding same;
- Corresponding extensively in June with the Company’s former CFO regarding the Company’s import duty receivable submission;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP, the Company’s US counsel, and the Company’s former CFO regarding sundry tax matters associated with the Company’s US subsidiaries;
- Dealing generally with cash management issues, including corresponding with HSBC and the Company’s former CFO regarding the Company’s accounts and arranging, when necessary, to transfer funds from the Company’s bank accounts to the accounts set up by the Liquidator;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;

- Corresponding with Greg Misenar, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Preparing and updating a statement of receipts and disbursements;
- Coordinating delivery of mail with Scoular;
- Reviewing the Company's GST/HST filings for May, 2017 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings and the status of shareholder distributions, including the interim distribution paid out in May, 2017;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	17,281.32
HST		<u>2,246.57</u>
Balance due	\$	<u>19,527.89</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period June 1 to 30, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	29.00	575	16,675.00
Simon Thean	2.75	200	550.00
Subtotal			17,225.00
Out of pocket disbursements			56.32
Total Fees and Disbursements			17,281.32



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

August 3, 2017

Invoice No: 619
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended July 31, 2017 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Osler, Hoskin & Harcourt LLP (“Osler”), the Liquidator’s counsel, regarding all matters, including the status of the disputed claim filed by Olympic Wholesale Company Limited (“Olympic”);
- Corresponding with Lima Y Asociados (“Lima”), the Company’s Panamanian counsel, regarding the enforcement of security over of an apartment in Panama which secures an outstanding receivable owing from one of the Company’s foreign customers, including calls on July 12, 23 and 25, 2017;
- Corresponding with MNP LLP (“MNP”), the Company’s tax accountant, regarding tax matters associated with certain of the Company’s US subsidiaries and corresponding with Osler and the Company’s former CFO regarding same;
- Corresponding extensively in July with the Company’s former CFO regarding the Company’s import duty receivable submission;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP, the Company’s US counsel, and the Company’s former CFO regarding sundry tax matters associated with the Company’s US subsidiaries;
- Dealing generally with cash management issues, including corresponding with HSBC and the Company’s former CFO regarding the Company’s accounts and arranging, when necessary, to transfer funds from the Company’s bank accounts to the accounts set up by the Liquidator;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;

- Corresponding with Greg Misenar, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Coordinating delivery of mail with Scoular;
- Reviewing the Company's GST/HST filings for July, 2017 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings and the status of shareholder distributions, including the interim distribution paid out in May, 2017;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	13,752.38
HST		<u>1,787.81</u>
Balance due	\$	<u><u>15,540.19</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period July 1 to 31, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	23.00	575	13,225.00
Simon Thean	2.38	200	475.00
Subtotal			13,700.00
Out of pocket disbursements			52.38
Total Fees and Disbursements			13,752.38



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
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150 King Street West, Suite 2308
Toronto, ON M5H 1J9

September 7, 2017

Invoice No: 650
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended August 31, 2017 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Osler, Hoskin & Harcourt LLP (“Osler”), the Liquidator’s counsel, regarding all matters, including the status of the disputed claim filed by Olympic Wholesale Company Limited (“Olympic”);
- Corresponding with Lima Y Asociados (“Lima”), the Company’s Panamanian counsel, regarding Power of Attorney and other issues in connection with an outstanding receivable owing from one of the Company’s foreign customers;
- Corresponding with MNP LLP (“MNP”), the Company’s tax accountant, regarding tax matters associated with certain of the Company’s US subsidiaries and corresponding with Osler and the Company’s former CFO regarding same;
- Corresponding with the Company’s former CFO regarding the Company’s revised import duty receivable submission;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP and Mick Flemming, the Company’s US counsel, and the Company’s former CFO regarding sundry tax matters associated with the Company’s US subsidiaries;
- Dealing generally with cash management issues, including corresponding with HSBC and the Company’s former CFO regarding the Company’s accounts and arranging, when necessary, to transfer funds from the Company’s bank accounts to the accounts set up by the Liquidator;

- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenar, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing the Company's GST/HST filings for April, May, June and July, 2017 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings and the status of shareholder distributions, including the interim distribution paid out in May, 2017;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	10,330.46
HST		<u>1,342.96</u>
Balance due	\$	<u>11,673.42</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period August 1 to 31, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	17.00	575	9,775.00
Simon Thean	2.50	200	500.00
Subtotal			<u>10,275.00</u>
Out of pocket disbursements			55.46
Total Fees and Disbursements			<u><u>10,330.46</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
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150 King Street West, Suite 2308
Toronto, ON M5H 1J9

October 3, 2017

Invoice No: 671
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended September 30, 2017 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Osler, Hoskin & Harcourt LLP (“Osler”), the Liquidator’s counsel, regarding all matters, including the status of the disputed claim filed by Olympic Wholesale Company Limited (“Olympic”);
- Corresponding with Lima Y Asociados (“Lima”), the Company’s Panamanian counsel, regarding Power of Attorney and other issues in connection with an outstanding receivable owing from one of the Company’s foreign customers;
- Corresponding extensively prior to September 15, 2017 with MNP LLP (“MNP”), the Company’s tax accountant, regarding tax matters associated with certain of the Company’s US subsidiaries and corresponding with Osler and the Company’s former CFO regarding same;
- Corresponding with the Company’s former CFO regarding the Company’s revised import duty receivable submission and reviewing correspondence received from the Canadian government in connection with same;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP and Mick Flemming, the Company’s US counsel, and the Company’s former CFO regarding sundry tax matters associated with the Company’s US subsidiaries;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;

- Corresponding with Greg Misener, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing the Company's GST/HST filings for August, 2017 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings and the status of shareholder distributions, including the interim distribution paid out in May, 2017;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	7,925.15
HST		<u>1,030.27</u>
Balance due	\$	<u>8,955.42</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period September 1 to 30, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	13.00	575	7,475.00
Simon Thean	2.00	200	400.00
Subtotal			<u>7,875.00</u>
Out of pocket disbursements			50.15
Total Fees and Disbursements			<u><u>7,925.15</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
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Toronto, ON M5H 1J9

November 2, 2017

Invoice No: 701
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended October 31, 2017 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Osler, Hoskin & Harcourt LLP (“Osler”), the Liquidator’s counsel, regarding all matters, including the receipt of tax clearance certificates on or around October 18, 2017 and the status of the disputed claim filed by Olympic Wholesale Company Limited (“Olympic”);
- Corresponding with the inspectors regarding the tax clearance certificates and obtaining inspector approval of a second interim distribution to shareholders to be paid on or around November 16, 2017;
- Corresponding with TMX Equity, the Company’s transfer agent, in connection with an upcoming interim distribution of \$0.62 per share;
- Corresponding with the Company’s former CFO regarding the Company’s revised import duty receivable submission and reviewing correspondence received from the Canadian government in connection with same;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP and Mick Flemming, the Company’s US counsel, and the Company’s former CFO regarding sundry tax matters associated with the Company’s US subsidiaries;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenaar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;

- Dealing with issues concerning the Company's guarantee on a real property lease for premises in Seattle, WA;
- Reviewing the Company's GST/HST filings for September, 2017 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings and the status of shareholder distributions;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	8,745.28
HST		<u>1,136.89</u>
Balance due	\$	<u><u>9,882.17</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period October 1 to 31, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	13.75	575	7,906.25
Simon Thean	3.25	200	650.00
Other staff and administrative			112.50
Subtotal			8,668.75
Out of pocket disbursements			76.53
Total Fees and Disbursements			8,745.28



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

December 5, 2017

Invoice No: 730
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended November 30, 2017 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Osler, Hoskin & Harcourt LLP (“Osler”), the Liquidator’s counsel, regarding all matters, including issues related to the second interim distribution to shareholders paid on or around November 16, 2017 (the “Second Interim Distribution”) and the status of a disputed claim filed by Olympic Wholesale Company Limited;
- Corresponding extensively throughout November with TMX Equity, the Company’s transfer agent, in connection with the Second Interim Distribution;
- Reviewing a funding letter issued by TMX Equity on November 13, 2017 and a revised funding letter dated November 14, 2017;
- Arranging on November 14, 2017 for the transfer of funds to TMX Equity in the amount of approximately \$10.1 million in connection with the Second Interim Distribution;
- Corresponding with numerous shareholders regarding payment of the Second Interim Distribution, including on November 1, 13, 15, 17, 20 and 28, 2017;
- Corresponding with the Company’s former CFO regarding the Company’s revised import duty receivable submission submitted in November;
- Corresponding with Mary Sennes of Barnes & Thornburg LLP and Mick Flemming, the Company’s US counsel, and the Company’s former CFO regarding sundry tax matters associated with the Company’s US subsidiaries;
- Reviewing correspondence received from Mr. Flemming’s law firm in connection with a US sales tax matter that is under IRS review;

- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenar, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Dealing with issues concerning the Company's guarantee on a real property lease for premises in Seattle, WA and corresponding with Mr. Minesar in respect thereof;
- Reviewing the Company's GST/HST filings for October, 2017 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	15,952.51
HST		2,073.83
Balance due	\$	<u>18,026.34</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period November 1 to 30, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	26.50	575	15,237.50
Simon Thean	3.00	200	600.00
Subtotal			15,837.50
Out of pocket disbursements			115.01
Total Fees and Disbursements			15,952.51



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

January 8, 2018

Invoice No: 762
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended December 31, 2017 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding with Osler, Hoskin & Harcourt LLP ("Osler"), the Liquidator's counsel, regarding all matters, including issues related to the second interim distribution to shareholders paid on or around November 16, 2017 (the "Second Interim Distribution") and the status of a disputed claim filed by Olympic Wholesale Company Limited;
- Corresponding periodically throughout December with TMX Equity, the Company's transfer agent, in connection with enquiries received regarding the Second Interim Distribution;
- Corresponding with numerous shareholders regarding payment of the Second Interim Distribution, including on December 8, 2017;
- Corresponding with the Company's former CFO regarding the Company's revised import duty receivable submission submitted in November and a transfer from the Company's bank accounts;
- Corresponding with Mick Flemming, the Company's US counsel, regarding sundry tax matters associated with the Company's US subsidiaries;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenaar, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;

- Dealing with issues concerning the Company’s guarantee on a real property lease for premises in Seattle, WA and corresponding with Mr. Minesar in respect thereof;
- Corresponding with the landlord of the Seattle premises regarding the filing of an amended proof of claim and reviewing same on December 20, 2017;
- Reviewing the Company’s GST/HST filings for November, 2017 and coordinating with the Company to file same;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	9,680.57
HST		<u>1,258.47</u>
Balance due	\$	<u><u>10,939.04</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period December 1 to 31, 2017

Personnel	Hours	Rate	Amount
David Sieradzki	16.00	575	9,200.00
Simon Thean	2.13	200	425.00
Subtotal			9,625.00
Out of pocket disbursements			55.57
Total Fees and Disbursements			9,680.57



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

February 5, 2018

Invoice No: 797
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended January 31, 2018 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Osler, Hoskin & Harcourt LLP (“Osler”), the Liquidator’s counsel, regarding all matters, particularly finalizing a settlement of a disputed claim with Olympic Wholesale Company Limited (“Olympic”);
- Corresponding with the Company’s former CFO regarding the Company’s revised import duty receivable submission submitted in November and arranging routine transfers from the Company’s bank accounts;
- Reviewing and commenting on multiple versions of settlement agreements and arrangements with Olympic;
- Corresponding with the Inspectors regarding the Olympic settlement prior to finalizing same;
- Preparing a status update for the Inspectors, including the status of outstanding claims and an estimate of a final distribution to shareholders;
- Corresponding routinely with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;

- Corresponding with Greg Misener, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing the Company's GST/HST filings for December, 2017 and coordinating with the Company to file same;
- Corresponding with the landlord of the Company's leased premises in Seattle, including collecting rent from the subtenant and paying the monthly occupancy costs to the landlord;
- Corresponding with MNP LLP regarding the filing of final US tax returns for the Company's US subsidiaries and the upcoming filing of a final tax return for the Company prior to its pending dissolution;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	8,824.37
HST		1,147.17
Balance due	\$	<u>9,971.54</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period January 1 to 31, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	13.00	600	7,800.00
Simon Thean	4.25	200	850.00
Other staff and administrative			112.50
Subtotal			8,762.50
Out of pocket disbursements			61.87
Total Fees and Disbursements			8,824.37

Note: Effective January 1, 2018, Mr. Sieradzki's hourly rate increased from \$575 to \$600.



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
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March 6, 2018

Invoice No: 833
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended February 28, 2018 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with the Company’s former CFO regarding the Company’s revised import duty receivable submission submitted in November and arranging routine transfers from the Company’s bank accounts;
- Corresponding routinely with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misener, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing the Company’s GST/HST filings for January, 2018 and coordinating with the Company to file same;
- Corresponding with the landlord of the Company’s leased premises in Seattle, including collecting rent from the subtenant and paying the monthly occupancy costs to the landlord;
- Corresponding with MNP LLP regarding the filing of final US tax returns for the Company’s US subsidiaries and the upcoming filing of a final tax return for the Company prior to its pending dissolution;

- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	4,253.99
HST		<u>553.02</u>
Balance due	\$	<u><u>4,807.01</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period February 1 to 28, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	6.00	600	3,600.00
Simon Thean	2.13	200	425.00
Subtotal			4,025.00
Out of pocket disbursements			228.99
Total Fees and Disbursements			4,253.99



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

April 4, 2018

Invoice No: 861

HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended March 31, 2018 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding routinely with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenaar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Corresponding with MNP LLP regarding the filing of final corporate tax returns;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings;
- Convening internal meetings; and

- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	3,096.54
HST		<u>402.55</u>
Total Due	\$	<u><u>3,499.09</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period March 1 to 31, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	4.00	600	2,400.00
Simon Thean	1.25	200	250.00
Subtotal			2,650.00
Out of pocket disbursements			446.54
Total Fees and Disbursements			3,096.54



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

May 3, 2018

Invoice No: 889
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended April 30, 2018 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding routinely with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Reviewing correspondence to and from the IRS and Mr. Fleming’s law office;
- Reviewing correspondence from the IRS and discussing same with Osler, Hoskin & Harcourt LLP;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Corresponding with MNP LLP regarding the filing of corporate tax returns;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;

- Responding to numerous shareholder calls and emails regarding these liquidation proceedings;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	7,099.55
HST		922.94
Balance due	\$	<u>8,022.49</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period April 1 to 30, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	11.00	600	6,600.00
Simon Thean	2.25	200	450.00
Subtotal			<u>7,050.00</u>
Out of pocket disbursements			<u>49.55</u>
Total Fees and Disbursements			<u><u>7,099.55</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

June 6, 2018

Invoice No: 922
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended May 31, 2018 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Dealing extensively with an issue raised by Viterra in connection with the transfer of the shares previously held by the Company;
- Corresponding routinely with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Reviewing correspondence to and from the IRS and Mr. Fleming’s law office;
- Reviewing correspondence from the IRS and discussing same with Osler, Hoskin & Harcourt LLP;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Corresponding with MNP LLP regarding the filing of corporate tax returns;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;

- Responding to numerous shareholder calls and emails regarding these liquidation proceedings;
- Convening internal meetings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	5,750.00
HST		<u>747.50</u>
Balance due	\$	<u>6,497.50</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period May 1 to 31, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	9.00	600	5,400.00
Simon Thean	1.25	200	250.00
Other staff and administrative			100.00
Subtotal			5,750.00
Out of pocket disbursements			-
Total Fees and Disbursements			5,750.00



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

July 4, 2018

Invoice No: 948
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended June 30, 2018 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding routinely with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Reviewing correspondence from the IRS and discussing same with Osler, Hoskin & Harcourt LLP;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Providing the Company, as requested, with a copy of the general ledgers for the estate bank accounts;

- Responding to numerous shareholder calls and emails regarding these liquidation proceedings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	2,955.97
HST		<u>384.28</u>
Balance due	\$	<u>3,340.25</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period June 1 to 30, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	4.00	600	2,400.00
Simon Thean	2.25	200	450.00
Other staff and administrative			-
Subtotal			2,850.00
Out of pocket disbursements			105.97
Total Fees and Disbursements			2,955.97



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

August 2, 2018

Invoice No: 976
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended July 31, 2018 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding routinely with Mick Fleming, the Company's US counsel, regarding sundry tax matters associated with the Company's US subsidiaries;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenaar, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	3,725.68
HST		484.34
Balance due	\$	<u>4,210.02</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period July 1 to 31, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	5.50	600	3,300.00
Simon Thean	1.25	200	250.00
Subtotal			<u>3,550.00</u>
Out of pocket disbursements			175.68
Total Fees and Disbursements			<u><u>3,725.68</u></u>



David Sieradzki

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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

September 5, 2018

Invoice No: 1003
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended August 31, 2018 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding routinely with Mick Fleming, the Company's US counsel, regarding sundry tax matters associated with the Company's US subsidiaries;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenaar, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	4,349.57
HST		565.44
Balance due	\$	<u>4,915.01</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period August 1 to 31, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	6.50	600	3,900.00
Simon Thean	1.50	200	300.00
Subtotal			4,200.00
Out of pocket disbursements			149.57
Total Fees and Disbursements			4,349.57



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

October 3, 2018

Invoice No: 1034
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended September 30, 2018 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding routinely with Mick Fleming, the Company's US counsel, regarding sundry tax matters associated with the Company's US subsidiaries;
- Corresponding with Osler Hoskin & Harcourt LLP, the Liquidator's counsel, regarding statements received from the IRS and the implications of same on the Company's liquidation proceedings;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenaar, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	5,862.09
HST		<u>762.07</u>
Balance due	\$	<u>6,624.16</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period September 1 to 30, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	9.00	600	5,400.00
Simon Thean	2.00	200	400.00
Subtotal			5,800.00
Out of pocket disbursements			62.09
Total Fees and Disbursements			5,862.09



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

November 6, 2018

Invoice No: 1067
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended October 31, 2018 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding routinely with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Corresponding with Osler Hoskin & Harcourt LLP, the Liquidator’s counsel, regarding an upcoming third interim distribution to shareholders;
- Reviewing a notice of audit closure from the Washington Department of Revenue and corresponding with the Inspectors regarding same;
- Reviewing and commenting on a draft press release to be issued in connection with the third interim distribution to shareholders;
- Dealing generally with cash management issues;
- Corresponding with Alejandro Suvillaga, Vice President of Nexus Trading Group, a former customer of the Company, regarding amounts due to the Company and coordinating payment for same;
- Corresponding with Greg Misenar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings; and

- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	7,717.52
HST		<u>1,003.28</u>
Balance due	\$	<u><u>8,720.80</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period October 1 to 31, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	12.00	600	7,200.00
Simon Thean	1.75	200	350.00
Other staff and administrative			112.50
Subtotal			7,662.50
Out of pocket disbursements			55.02
Total Fees and Disbursements			7,717.52



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

December 3, 2018

Invoice No: 1093
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended November 30, 2018 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding extensively with the inspectors and counsel regarding the payment in November of a Court-approved, third interim distribution to shareholders of 10 cents per share (the “Shareholder Distribution”);
- Corresponding with the Company’s transfer agent in connection with the Shareholder Distribution;
- Issuing a press release on November 6, 2018 regarding the Shareholder Distribution;
- Funding the Shareholder Distribution to the transfer agent on or around November 19, 2018;
- Corresponding routinely with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Dealing generally with cash management issues;
- Corresponding with Greg Misenar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings; and

- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	8,686.90
HST		<u>1,129.30</u>
Balance due	\$	<u><u>9,816.20</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period November 1 to 30, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	13.00	600	7,800.00
Simon Thean	3.50	200	700.00
Other staff and administrative	0.25	150.00	37.50
Subtotal			8,537.50
Out of pocket disbursements			149.40
Total Fees and Disbursements			8,686.90



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

January 8, 2019

Invoice No: 1115
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended December 31, 2018 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding with counsel regarding the payment in November of a Court-approved, third interim distribution to shareholders of 10 cents per share (the "Shareholder Distribution");
- Corresponding routinely with Mick Fleming, the Company's US counsel, regarding sundry tax matters associated with the Company's US subsidiaries;
- Dealing generally with cash management issues;
- Corresponding with Greg Misenar, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding the Shareholder Distribution and these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	5,763.36
HST		749.24
Balance due	\$	<u>6,512.60</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period December 1 to 31, 2018

Personnel	Hours	Rate	Amount
David Sieradzki	9.00	600	5,400.00
Simon Thean	1.25	200	250.00
Subtotal			5,650.00
Out of pocket disbursements			113.36
Total Fees and Disbursements			5,763.36



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

February 5, 2019

Invoice No: 1140
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended January 31, 2019 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding routinely with Mick Fleming, the Company's US counsel, regarding sundry tax matters associated with the Company's US subsidiaries;
- Dealing generally with cash management issues;
- Corresponding with Greg Misener, the Company's former information technology ("IT") manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Corresponding with the Company's former controller regarding books and records and other sundry issues;
- Working with the Company's former controller and MNP LLP to respond to certain tax related information requests of Mr. Fleming in connection with his dealings with the IRS;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding the Shareholder Distribution and these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	5,446.63
HST		708.06
Balance due	\$	<u>6,154.69</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period January 1 to 31, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	8.00	625	5,000.00
Simon Thean	1.95	200	390.00
Subtotal			5,390.00
Out of pocket disbursements			56.63
Total Fees and Disbursements			5,446.63

Effective January 1, 2019, the hourly rate of Mr. Sieradzki increased by \$25.



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
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March 4, 2019

Invoice No: 1169
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended February 28, 2019 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding routinely with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Reviewing correspondence from Panama in connection with a potential mechanism to recover funds from CentroSur Trade Food, S.A. (“CentroSur”), an account debtor of the Company;
- Corresponding with the Panamanian agency which is pursuing CentroSur;
- Corresponding internally re the CentroSur matter;
- Dealing generally with cash management issues;
- Corresponding with Greg Misenar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Corresponding with the Company’s former controller regarding books and records and other sundry issues;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and

- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	6,428.53
HST		<u>835.71</u>
Balance due	\$	<u><u>7,264.24</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period February 1 to 28, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	8.50	625	5,312.50
Jordan Wong	2.25	425	956.25
Simon Thean	0.50	200	100.00
Subtotal			6,368.75
Out of pocket disbursements			59.78
Total Fees and Disbursements			6,428.53



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

April 3, 2019

Invoice No: 1199
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended March 31, 2019 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Reviewing correspondence from Panama in connection with a potential mechanism to recover funds from CentroSur Trade Food, S.A. (“CentroSur”), an account debtor of the Company;
- Corresponding with the Panamanian agency which is pursuing CentroSur;
- Corresponding internally re the CentroSur matter and filling out the documents to deal with this issue, including arranging for same to be notarized;
- Dealing generally with cash management issues;
- Corresponding with Greg Misenar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Corresponding with the Company’s former controller regarding books and records and other sundry issues;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and

- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	6,732.11
HST		<u>875.17</u>
Balance due	\$	<u><u>7,607.28</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period March 1 to 31, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	7.75	625	4,843.75
Jordan Wong	2.75	425	1,168.75
Simon Thean	1.75	200	350.00
Subtotal			6,362.50
Out of pocket disbursements			369.61
Total Fees and Disbursements			6,732.11



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

May 6, 2019

Invoice No: 1233
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended April 30, 2019 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Reviewing correspondence from Panama in connection with a potential mechanism to recover funds from CentroSur Trade Food, S.A. (“CentroSur”), an account debtor of the Company;
- Corresponding with the Panamanian agency which is pursuing CentroSur;
- Dealing generally with cash management issues;
- Corresponding with Greg Misenaar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Corresponding with the Company’s former controller regarding books and records and other sundry issues;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and

- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	4,033.06
HST		<u>524.30</u>
Balance due	\$	<u><u>4,557.36</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period April 1 to 30, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	4.00	625	2,500.00
Jordan Wong	2.25	425	956.25
Simon Thean	1.75	200	350.00
Other staff and administrative			12.50
Subtotal			<u>3,818.75</u>
Out of pocket disbursements			214.31
Total Fees and Disbursements			<u><u>4,033.06</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

June 4, 2019

Invoice No: 1264
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended May 31, 2019 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Mick Fleming, the Company’s US counsel, regarding sundry tax matters associated with the Company’s US subsidiaries;
- Reviewing correspondence from Panama in connection with a potential mechanism to recover funds from CentroSur Trade Food, S.A. (“CentroSur”), an account debtor of the Company;
- Reviewing updates from the Panamanian agency pursuing CentroSur, including following his court attendances;
- Dealing generally with cash management issues;
- Corresponding with Greg Misenar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Corresponding with the Company’s former controller regarding books and records and other sundry issues;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and

- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	5,048.19
HST		<u>656.26</u>
Balance due	\$	<u><u>5,704.45</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period May 1 to 31, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	7.00	625	4,375.00
Jordan Wong	0.25	425	106.25
Simon Thean	1.50	200	300.00
Other staff and administrative			12.50
Subtotal			<u>4,793.75</u>
Out of pocket disbursements			<u>254.44</u>
Total Fees and Disbursements			<u><u>5,048.19</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

July 3, 2019

Invoice No: 1295
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended June 30, 2019 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Mick Fleming, the Company’s US counsel, and Mr. Fleming’s Seattle-based accounting firm regarding sundry tax matters associated with the Company’s US subsidiaries;
- Reviewing correspondence from Panama in connection with a potential mechanism to recover funds from CentroSur Trade Food, S.A. (“CentroSur”), an account debtor of the Company;
- Reviewing updates from the Panamanian agency pursuing CentroSur, including following his court attendances;
- Dealing generally with cash management issues;
- Corresponding with Greg Misenar, the Company’s former information technology (“IT”) manager engaged by the Liquidator on a term and task basis, in connection with certain IT and other matters;
- Corresponding with the Company’s former controller regarding books and records and other sundry issues;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and

- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	5,850.26
HST		<u>760.53</u>
Balance due	\$	<u><u>6,610.79</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period June 1 to 30, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	9.00	625	5,625.00
Jordan Wong	0.05	425	21.25
Simon Thean	0.75	200	150.00
Subtotal			5,796.25
Out of pocket disbursements			54.01
Total Fees and Disbursements			5,850.26



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

August 6, 2019

Invoice No: 1335
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended June 30, 2019 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Phil Laube of Hagen Purth Kurman CPAs, a Seattle-based accounting firm, regarding tax matters associated with the Company’s US subsidiaries;
- Reviewing a tax lien notice and discussing implications of same with Mr. Laube;
- Reviewing correspondence from Panama in connection with a potential mechanism to recover funds from CentroSur Trade Food, S.A. (“CentroSur”), an account debtor of the Company;
- Reviewing updates from the Panamanian agency pursuing CentroSur, including following his court attendances;
- Dealing generally with cash management issues;
- Corresponding with the Company’s former controller regarding books and records and other sundry issues;
- Reviewing and issuing payments related to the liquidation proceedings, and corresponding with the Company regarding same;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and

- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	4,241.41
HST		<u>551.38</u>
Balance due	\$	<u><u>4,792.79</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period July 1 to 31, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	6.00	625	3,750.00
Jordan Wong	0.50	425	212.50
Simon Thean	1.00	200	200.00
Other staff and administrative			25.00
Subtotal			<u>4,187.50</u>
Out of pocket disbursements			53.91
Total Fees and Disbursements			<u><u>4,241.41</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
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September 4, 2019

Invoice No: 1370
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended August 31, 2019 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding with Phil Laube of Hagen Purth Kurman CPAs, a Seattle-based accounting firm, and Todd Jenkins of MNP LLP regarding tax matters associated with the Company's US subsidiaries;
- Discussing with Osler Hoskin & Harcourt LLP the potential alternatives for the Company in connection with a tax lien filed by the IRS;
- Reviewing correspondence from Panama in connection with a potential mechanism
- Dealing generally with cash management issues;
- Corresponding with the Company's former controller regarding books and records and other sundry issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	4,192.02
HST		544.96
Balance due	\$	<u>4,736.98</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period August 1 to 31, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	6.50	625	4,062.50
Simon Thean	0.25	200	50.00
Other staff and administrative			25.00
Subtotal			4,137.50
Out of pocket disbursements			54.52
Total Fees and Disbursements			4,192.02



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

October 7, 2019

Invoice No: 1404
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended September 30, 2019 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with the inspectors regarding tax matters associated with the Company’s US subsidiaries and potential next steps;
- Discussing with Osler Hoskin & Harcourt LLP the potential alternatives for the Company in connection with a tax lien filed by the IRS;
- Reviewing correspondence from Panamanian legal counsel in connection with a potential mechanism to realize on the Company’s security on a parcel of real estate in Panama;
- Dealing generally with cash management issues;
- Corresponding with the Company’s former controller regarding books and records and other sundry issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	5,854.03
HST		761.02
Balance due	\$	<u>6,615.05</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period September 1 to 30, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	8.00	625	5,000.00
Jordan Wong	1.25	425	531.25
Simon Thean	1.25	200	250.00
Other staff and administrative			18.75
Subtotal			5,800.00
Out of pocket disbursements			54.03
Total Fees and Disbursements			5,854.03



David Sieradzki

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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

November 5, 2019

Invoice No: 1441
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended October 31, 2019 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding with the inspectors regarding tax matters associated with the Company's US subsidiaries and potential next steps;
- Reviewing correspondence from Panamanian legal counsel in connection with a potential mechanism to realize on the Company's security on a parcel of real estate in Panama;
- Dealing generally with cash management issues;
- Corresponding with the Company's former landlord regarding the return of a rent deposit paid by the Company;
- Corresponding with the Company's former controller regarding books and records and other sundry issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	4,615.53
HST		600.02
Balance due	\$	<u>5,215.55</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period October 1 to 31, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	6.75	625	4,218.75
Jordan Wong	0.65	425	276.25
Simon Thean	0.25	200	50.00
Other staff and administrative			62.50
Subtotal			<u>4,607.50</u>
Out of pocket disbursements			8.03
Total Fees and Disbursements			<u><u>4,615.53</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

December 3, 2019

Invoice No: 1482
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended November 30, 2019 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding with the inspectors regarding tax matters associated with the Company's US subsidiaries;
- Reviewing correspondence from Panamanian legal counsel in connection with a potential mechanism to realize on the Company's security on a parcel of real estate in Panama;
- Dealing generally with cash management issues;
- Corresponding with the Company's former controller regarding books and records and other sundry issues;
- Corresponding with TMX representatives regarding the status of the Company's corporate account;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	4,548.02
HST		591.24
Balance due	\$	<u>5,139.26</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period November 1 to 30, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	7.00	625	4,375.00
Simon Thean	0.50	200	100.00
Other staff and administrative			18.75
Subtotal			4,493.75
Out of pocket disbursements			54.27
Total Fees and Disbursements			4,548.02



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

January 6, 2020

Invoice No: 1525
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended December 31, 2019 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Reviewing notices received from IRS regarding the tax liability of the Company's US subsidiary;
- Corresponding with Mr. Flemming, an inspector, regarding the IRS tax matter;
- Dealing generally with cash management issues;
- Corresponding with the Company's former controller regarding books and records and other sundry issues;
- Corresponding with TMX representatives regarding the status of the Company's corporate account;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	2,093.75
HST		272.19
Balance due	\$	<u>2,365.94</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period December 1 to 31, 2019

Personnel	Hours	Rate	Amount
David Sieradzki	3.00	625	1,875.00
Simon Thean	1.00	200	200.00
Other staff and administrative			18.75
Subtotal			2,093.75
Out of pocket disbursements			-
Total Fees and Disbursements			2,093.75



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

February 4, 2020

Invoice No: 1555
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended January 31, 2020 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Reviewing notices received from IRS regarding the tax liability of the Company’s US subsidiary;
- Corresponding with Mr. Flemming, an inspector, regarding the IRS tax matter;
- Drafting a letter dated January 16, 2020 to Mr. Flemming to assist him with his dealings with the IRS;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	4,164.49
HST		<u>541.38</u>
Balance due	\$	<u>4,705.87</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period January 1 to 31, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	6.00	625	3,750.00
Simon Thean	1.50	225	337.50
Other staff and administrative			71.75
Subtotal			4,159.25
Out of pocket disbursements			5.24
Total Fees and Disbursements			4,164.49

Effective January 1, 2020, Mr. Thean's hourly rate increased from \$200 to \$225.



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

March 3, 2020

Invoice No: 1584
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended February 29, 2020 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding with Mr. Flemming, an inspector, regarding the ongoing IRS tax matter;
- Corresponding with Panamanian counsel in connection with the potential sale of the Company's real property located in Panama;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	2,634.39
HST		342.47
Balance due	\$	<u>2,976.86</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period February 1 to 29, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	4.00	625	2,500.00
Simon Thean	0.50	225	112.50
Other staff and administrative			21.00
Subtotal			2,633.50
Out of pocket disbursements			0.89
Total Fees and Disbursements			2,634.39



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
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April 2, 2020

Invoice No: 1618
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended March 31, 2020 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding with Mr. Flemming, an inspector, regarding the ongoing IRS tax matter;
- Corresponding with Panamanian counsel in connection with the potential sale of the Company's real property located in Panama;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	3,634.53
HST		472.49
Balance due	\$	<u>4,107.02</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period March 1 to 31, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	5.25	625	3,281.25
Jordan Wong	0.50	450	225.00
Simon Thean	0.50	225	112.50
Other staff and administrative			14.00
Subtotal			<u>3,632.75</u>
Out of pocket disbursements			1.78
Total Fees and Disbursements			<u><u>3,634.53</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

May 4, 2020

Invoice No: 1666
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended April 30, 2020 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Mr. Flemming, an inspector, regarding the ongoing IRS tax matter;
- Considering the payment of inspector fees for the prior years accrual at the request of Mr. Horn;
- Corresponding with Panamanian counsel in connection with the potential sale of the Company’s real property located in Panama;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	2,287.60
HST		<u>297.39</u>
Balance due	\$	<u><u>2,584.99</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period April 1 to 30, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	3.00	625	1,875.00
Simon Thean	0.25	225	56.25
Other staff and administrative			14.00
Subtotal			<u>1,945.25</u>
Out of pocket disbursements			342.35
Total Fees and Disbursements			<u><u>2,287.60</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
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June 2, 2020

Invoice No: 1706
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended May 31, 2020 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Mr. Flemming, an inspector, regarding the ongoing IRS tax matter;
- Considering the payment of inspector fees for the prior years accrual at the request of Mr. Horn;
- Corresponding with Panamanian counsel in connection with the potential sale of the Company’s real property located in Panama;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	3,828.14
HST		<u>497.66</u>
Balance due	\$	<u><u>4,325.80</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period May 1 to 31, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	6.00	625	3,750.00
Simon Thean	0.25	225	56.25
Other staff and administrative			21.00
Subtotal			<u>3,827.25</u>
Out of pocket disbursements			0.89
Total Fees and Disbursements			<u><u>3,828.14</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

July 6, 2020

Invoice No: 1749
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended June 30, 2020 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Panamanian counsel in connection with the potential sale of the Company’s real property located in Panama;
- Considering the IRS matter and ways to wrap up the estate notwithstanding the issue;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	1,938.00
HST		251.94
Balance due	\$	<u>2,189.94</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period June 1 to 30, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	3.00	625	1,875.00
Other staff and administrative			63.00
Subtotal			<u>1,938.00</u>
Out of pocket disbursements			-
Total Fees and Disbursements			<u><u>1,938.00</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

August 5, 2020

Invoice No: 1790
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended July 31, 2020 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Panamanian counsel in connection with the potential sale of the Company’s real property located in Panama;
- Considering the IRS matter and ways to wrap up the estate notwithstanding the issue;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	2,528.89
HST		<u>328.76</u>
Balance due	\$	<u><u>2,857.65</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period July 1 to 31, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	4.00	625	2,500.00
Other staff and administrative			28.00
Subtotal			<u>2,528.00</u>
Out of pocket disbursements			0.89
Total Fees and Disbursements			<u><u>2,528.89</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

September 4, 2020

Invoice No: 1835
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended August 31, 2020 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with the inspectors in connection with annual fees payable to them under the Plan of Liquidation;
- Corresponding with Panamanian counsel in connection with the potential sale of the Company’s real property located in Panama;
- Considering the IRS matter and ways to wrap up the estate notwithstanding the issue;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	3,771.89
HST		<u>490.35</u>
Balance due	\$	<u><u>4,262.24</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period August 1 to 31, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	6.00	625	3,750.00
Other staff and administrative			21.00
Subtotal			3,771.00
Out of pocket disbursements			0.89
Total Fees and Disbursements			3,771.89



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

October 5, 2020

Invoice No: 1884
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended September 30, 2020 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding with Panamanian counsel in connection with the potential sale of the Company's real property located in Panama;
- Considering the IRS matter and ways to wrap up the estate notwithstanding the issue;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	2,996.59
HST		389.56
Balance due	\$	<u>3,386.15</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period September 1 to 30, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	4.00	625	2,500.00
Other staff and administrative			442.75
Subtotal			<u>2,942.75</u>
Out of pocket disbursements			53.84
Total Fees and Disbursements			<u><u>2,996.59</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

November 4, 2020

Invoice No: 1932
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended October 31, 2020 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding with the inspectors and considering the IRS matter and ways to wrap up the estate notwithstanding the issue;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	2,321.89
HST		301.85
Balance due	\$	<u>2,623.74</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period October 1 to 31, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	3.50	625	2,187.50
Other staff and administrative			133.50
Subtotal			<u>2,321.00</u>
Out of pocket disbursements			0.89
Total Fees and Disbursements			<u><u>2,321.89</u></u>



David Sieradzki

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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

December 2, 2020

Invoice No: 1974

HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the "Company")

For professional services rendered for the period ended November 30, 2020 in connection with our appointment as Liquidator of the Company ("Liquidator"), including:

- Corresponding with the inspectors and considering the IRS matter and ways to wrap up the estate notwithstanding the issue;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	1,583.50
HST		205.86
Balance due	\$	<u>1,789.36</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period November 1 to 30, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	2.50	625.00	1,562.50
Other staff and administrative			21.00
Subtotal			<u>1,583.50</u>
Out of pocket disbursements			-
Total Fees and Disbursements			<u><u>1,583.50</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

January 6, 2021

Invoice No: 2008
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period ended December 31, 2020 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with the inspectors and considering the IRS matter and ways to wrap up the estate notwithstanding the issue;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Dealing with the storage and pending destruction of aged books and records;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	2,905.28
HST		<u>377.69</u>
Balance due	\$	<u><u>3,282.97</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period December 1 to 31, 2020

Personnel	Hours	Rate	Amount
David Sieradzki	4.50	625.00	2,812.50
Other staff and administrative			91.00
Subtotal			2,903.50
Out of pocket disbursements			1.78
Total Fees and Disbursements			2,905.28



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

March 10, 2021

Invoice No: 2115
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered during January and February 2021 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with the inspectors and considering the IRS matter and ways to wrap up the estate notwithstanding the issue;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	3,573.59
HST		464.57
Balance due	\$	<u>4,038.16</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period January 1, 2021 to February 28, 2021

Personnel	Hours	Rate	Amount
David Sieradzki	5.25	650.00	3,412.50
Other staff and administrative			157.50
Subtotal			<u>3,570.00</u>
Out of pocket disbursements			3.59
Total Fees and Disbursements			<u><u>3,573.59</u></u>



David Sieradzki
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dsieradzki@ksvadvisory.com

INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

May 7, 2021

Invoice No: 2183
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered during March and April 2021 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with the inspectors and considering the IRS matter and ways to wrap up the estate notwithstanding the outstanding dispute;
- Corresponding with Mr. Celso Arenas Vives on April 14, 15 and 23, 2021 concerning a potential sale of the Company’s last known remaining asset, being real property in Panama;
- Reviewing documents provided by Mr. Arenas Vives in connection with the Panamanian property;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to numerous shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	2,456.65
HST		319.36
Balance due	\$	<u>2,776.01</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period March 1, 2021 to April 30, 2021

Personnel	Hours	Rate	Amount
David Sieradzki	3.00	650.00	1,950.00
Other staff and administrative			173.75
Subtotal			<u>2,123.75</u>
Out of pocket disbursements			332.90
Total Fees and Disbursements			<u><u>2,456.65</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

June 8, 2021

Invoice No: 2210
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered during May 2021 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Mr. Celso Arenas Vives on May 7, 14, 19, 21, 25 and 27, 2021 concerning a potential sale of the Company’s last known remaining asset, being real property in Panama;
- Reviewing documents provided by Mr. Arenas Vives in connection with the Panamanian property;
- Coordinating with the Panamanian consulate and Global Affairs Canada for the certification of certain documents required for the potential Panamanian real property transaction;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	3,481.90
HST		452.65
Balance due	\$	<u>3,934.55</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period May 1, 2021 to May 31, 2021

Personnel	Hours	Rate	Amount
David Sieradzki	4.50	650.00	2,925.00
Emily Klein	1.10	400.00	440.00
Other staff and administrative			116.00
Subtotal			3,481.00
Out of pocket disbursements			0.90
Total Fees and Disbursements			3,481.90



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

August 9, 2021

Invoice No: 2280
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered during June and July 2021 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Mr. Celso Arenas Vives on June 1, 8, 16, 2021 and July 5, 12, 14 and 20, 2021 concerning a potential sale of the Company’s last known remaining asset, being real property in Panama;
- Reviewing documents provided by Mr. Arenas Vives in connection with the Panamanian property;
- Coordinating the certification of certain corporate documents required for the potential Panamanian real property transaction;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	5,905.70
HST		<u>767.74</u>
Balance due	\$	<u>6,673.44</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period June 1, 2021 to July 31, 2021

Personnel	Hours	Rate	Amount
David Sieradzki	7.50	650.00	4,875.00
Jordan Wong	0.50	475.00	237.50
Emily Klein	1.00	400.00	400.00
Other staff and administrative			212.50
Subtotal			<u>5,725.00</u>
Out of pocket disbursements			180.70
Total Fees and Disbursements			<u><u>5,905.70</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

September 13, 2021

Invoice No: 2322
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered during August 2021 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with Mr. Celso Arenas Vives during August in connection with the closing of a transaction for the Company’s last known remaining asset, being real property in Panama (the “Panama Real Property Transaction”);
- Executing documents in connection with the closing of the Panama Real Property Transaction;
- Arranging for the proceeds of the Panama Real Property Transaction of approximately US\$50,000 to be transferred to the Company’s accounts under the control of the Liquidator;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	5,237.50
HST		680.88
Balance due	\$	<u>5,918.38</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period August 1, 2021 to August 31, 2021

Personnel	Hours	Rate	Amount
David Sieradzki	8.00	650.00	5,200.00
Other staff and administrative			37.50
Subtotal			<u>5,237.50</u>
Out of pocket disbursements			-
Total Fees and Disbursements			<u><u>5,237.50</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

October 13, 2021

Invoice No: 2363
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered during September 2021 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with certain of the inspectors regarding the status of these proceedings;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	2,847.50
HST		370.18
Balance due	\$	<u>3,217.68</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period September 1, 2021 to September 30, 2021

Personnel	Hours	Rate	Amount
David Sieradzki	4.00	650.00	2,600.00
Other staff and administrative			247.50
Subtotal			<u>2,847.50</u>
Out of pocket disbursements			-
Total Fees and Disbursements			<u><u>2,847.50</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

December 15, 2021

Invoice No: 2450
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered during October and November 2021 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with certain of the inspectors regarding the status of these proceedings;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	4,047.50
HST		526.18
Balance due	\$	<u>4,573.68</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period October 1, 2021 to November 30, 2021

Personnel	Hours	Rate	Amount
David Sieradzki	6.00	650.00	3,900.00
Other staff and administrative			147.50
Subtotal			<u>4,047.50</u>
Out of pocket disbursements			-
Total Fees and Disbursements			<u><u>4,047.50</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

March 14, 2022

Invoice No: 2547
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period December 1, 2021 to February 28, 2022 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with certain of the inspectors regarding the status of these proceedings;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	6,263.00
HST		814.19
Balance due	\$	<u>7,077.19</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period December 1, 2021 to February 28, 2022

Personnel	Hours	Rate	Amount
David Sieradzki	9.00	650 - 675	6,025.00
Other staff and administrative			238.00
Subtotal			<u>6,263.00</u>
Out of pocket disbursements			-
Total Fees and Disbursements			<u><u>6,263.00</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

December 13, 2022

Invoice No: 2881
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period March 1, 2022 to November 30, 2022 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with certain of the inspectors regarding the status of these proceedings;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	13,713.75
HST		<u>1,782.79</u>
Balance due	\$	<u>15,496.54</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period March 1, 2022 to November 30, 2022

Personnel	Hours	Rate	Amount
David Sieradzki	19.25	675.00	12,993.75
Other staff and administrative			720.00
Subtotal			<u>13,713.75</u>
Out of pocket disbursements			-
Total Fees and Disbursements			<u><u>13,713.75</u></u>



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dsieradzki@ksvadvisory.com

INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
220 Bay St., Suite 1300 PO Box 20
Toronto, ON M5J 2W4

May 5, 2023

Invoice No: 3094
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period December 1, 2022 to April 30, 2023 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with certain of the inspectors regarding the status of these proceedings, including planning to prepare for a final motion in these proceedings to authorize a final distribution to shareholders and seek the Liquidator’s discharge;
- Dealing generally with cash management issues;
- Reviewing and issuing payments related to the liquidation proceedings;
- Responding to shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	3,082.25
HST		400.69
Balance due	\$	<u>3,482.94</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al
Time Summary
For the period December 1, 2022 to April 30, 2023

Personnel	Hours	Rate	Amount
David Sieradzki	4.00	675 - 700	2,775.00
Other staff and administrative			307.25
Subtotal			<u>3,082.25</u>
Out of pocket disbursements			-
Total Fees and Disbursements			<u><u>3,082.25</u></u>



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

February 9, 2024

Invoice No: 3481
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period May 1, 2023 to January 31, 2024 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with certain of the inspectors regarding the status of these proceedings, including planning to prepare for a final motion in these proceedings to authorize a final distribution to shareholders and seek the Liquidator’s discharge;
- Corresponding with Osler Hoskin & Harcourt LLP, the Liquidator’s legal counsel, in respect of a final motion in these proceedings, including regarding a draft press release and certain issues in connection with the final distribution and wind-up matters;
- Responding to shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	1,550.74
HST		201.60
Balance due	\$	<u>1,752.34</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period May 1, 2023 to January 31, 2024

Personnel	Hours	Rate	Amount
David Sieradzki	1.50	700.00	1,050.00
Other staff and administrative			479.50
Subtotal			1,529.50
Out of pocket disbursements			21.24
Total Fees and Disbursements			1,550.74



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INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
220 Bay Street, Suite 1300
Toronto ON M5J 2W4

October 9, 2024

Invoice No: 3957
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered for the period February 1, 2024 to September 30, 2024 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Corresponding with certain of the inspectors regarding the status of these proceedings, including planning to prepare for a final motion in these proceedings to authorize a final distribution to shareholders and seek the Liquidator’s discharge;
- Corresponding with Osler Hoskin & Harcourt LLP (“Osler”), the Liquidator’s legal counsel, in respect of a final motion in these proceedings;
- Reviewing a draft final order and discussing same with Osler;
- Reviewing prior Court materials and reports in connection with preparation for a final motion in these proceedings;
- Reviewing a draft press release and certain issues in connection with the final distribution and wind-up matters;
- Corresponding with the Company’s transfer agent to prepare for a final distribution in these proceedings;
- Responding to shareholder calls and emails regarding these liquidation proceedings generally; and
- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	10,738.50
HST		1,396.01
Balance due	\$	<u>12,134.51</u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period February 1, 2024 to September 30, 2024

Personnel	Hours	Rate	Amount
David Sieradzki	13.75	750.00	10,312.50
Other staff and administrative			426.00
Subtotal			10,738.50
Out of pocket disbursements			-
Total Fees and Disbursements			10,738.50



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dsieradzki@kvsadvisory.com

INVOICE

LWP Capital Inc. (formerly Legumex Walker Inc.)
c/o KSV Advisory Inc.
220 Bay Street, Suite 1300
Toronto, ON M5J 2W4

November 7, 2024

Invoice No: 4017
HST #: 824308969RT0001

Re: LWP Capital Inc. (formerly Legumex Walker Inc.) et al (the “Company”)

For professional services rendered during October 2024 in connection with our appointment as Liquidator of the Company (“Liquidator”), including:

- Drafting the Liquidator’s Fifth Report to Court to be filed in connection with a final motion in these proceedings returnable December 4, 2024;
- Corresponding with Osler Hoskin & Harcourt LLP (“Osler”), the Liquidator’s legal counsel, in respect of scheduling a final motion in these proceedings and reviewing draft Court materials in respect thereof;
- Corresponding with certain of the inspectors regarding the status of these proceedings;
- Reviewing a draft final order and discussing same with Osler;
- Reviewing prior Court materials and reports in connection with preparation for a final motion in these proceedings;
- Reviewing a draft press release and certain issues in connection with the final distribution and wind-up matters;
- Corresponding with the Company’s transfer agent to prepare for a final distribution in these proceedings;
- Responding to shareholder calls and emails regarding these liquidation proceedings generally; and

- To all other meetings, correspondence and other activities related to this matter not specifically detailed above.

Total fees and disbursements per attached time summary	\$	12,144.00
HST		<u>1,578.72</u>
Balance due	\$	<u><u>13,722.72</u></u>

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Time Summary

For the period ended October 31, 2024

Personnel	Hours	Rate	Amount
David Sieradzki	16.00	750.00	12,000.00
Other staff and administrative			144.00
Subtotal			12,144.00
Out of pocket disbursements			-
Total Fees and Disbursements			12,144.00

Attached is Exhibit "B"

Referred to in the

AFFIDAVIT OF DAVID SIERADZKI

Sworn before me

this 28th day of November, 2024



Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for KSV Restructuring Inc.
Expires February 23, 2027

KSV Advisory Inc.
LWP Capital Inc. (formerly Legumex Walker Inc.) et al

Exhibit B - Billing Summary

For the period November 1, 2016 to October 31, 2024

Personnel	Title	Hours	Billing Rate (\$ per hour)	Amount (\$)
David Sieradzki	Managing Director	619.50	575 - 750	376,043.75
Adam Zeldin	Associate	147.65	420.00	62,013.00
Simon Thean	Associate	58.08	200.00	11,690.00
Other staff and administrative		107.14	175.00	18,749.00
Total fees (excluding disbursements)				468,495.75
Total hours				932.36
Average hourly rate				502.48

Appendix “G”

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

IN THE MATTER OF THE LIQUIDATION OF LWP CAPITAL INC.
PURSUANT TO SECTION 211 OF THE *CANADA BUSINESS CORPORATIONS
ACT*, R.S.C. 1985, c. C-44, AS AMENDED

and

KSV ADVISORY INC. IN ITS CAPACITY AS LIQUIDATOR OF LWP
CAPITAL INC.

**AFFIDAVIT OF MARTINO CALVARUSO
(Sworn November 28, 2024)**

I, Martino Calvaruso, of the City of Toronto, Province of Ontario, MAKE OATH

AND SAY:

1. I am a partner in the law firm of Osler, Hoskin & Harcourt LLP (“**Osler**”), solicitors to KSV Advisory Inc. in its capacity as the liquidator (in such capacity, the “**Liquidator**”) of LWP Capital Inc., formerly “Legumex Walker Inc.”, pursuant to section 211 of the *Canada Business Corporations Act*, R.S.C. 1989, c. C-44, as amended (the “**CBCA**”). I have knowledge of matters hereinafter deposed to.
2. Attached hereto collectively as Exhibit “A” are redacted copies of the Statements of Account of Osler (the “**Osler Accounts**”) in respect of services rendered to the Liquidator in respect of the within proceedings for the period from November 1, 2016, to November

26, 2024 (the “**Billing Period**”). During the Billing Period, the total fees billed by Osler were \$155,043.70, plus disbursements of \$5,236.75 and applicable taxes of \$20,794.88.

3. As set out in Exhibit “B”, 303.9 hours were incurred by Osler personnel during the Billing Period, which when divided by the total fees results in an average hourly rate of \$510.18 (exclusive of applicable taxes). Exhibit “B” sets out an approximate value for the fees of each Osler member billed during their engagement in this proceeding.
4. The activities detailed in the statements of account attached as Exhibit “A” and summarized in Exhibit “B” accurately reflect the services provided by Osler and the rates charged are the standard hourly rates of those individuals at the firm at the time they were incurred.
5. Other than Invoice 12961969 dated November 27, 2024, in the amount of \$8,863.16 (inclusive of taxes), which remains outstanding, Osler has been paid in full in respect of the fees and disbursements (and applicable taxes) of the Osler Accounts.
6. I swear this affidavit in support of a motion for, *inter alia*, approval of the fees and disbursements of Osler and for no other or improper purpose.

SWORN BEFORE ME over)
videoconference this 28th day of)
November, 2024 in accordance with O.)
Reg. 431/20, Administering Oath or)
Declaration Remotely. The affiant is)
located in the City of Toronto, in the)
Province of Ontario and the commissioner)
is located in the City of Toronto, in the)
Province of Ontario.



Commissioner for taking affidavits, etc.)
)



MARTINO CALVARUSO

THIS IS **EXHIBIT "A"** REFERRED TO IN THE
AFFIDAVIT OF MARTINO CALVARUSO SWORN BEFORE ME
THIS 28th DAY OF NOVEMBER, 2024.

A handwritten signature in blue ink, appearing to be 'M. Calvaruso', written in a cursive style.

A Commissioner for taking Affidavits, etc.

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **11971575**
Date: **December 28, 2016**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	1,689.00
REIMBURSABLE EXPENSES	11.10
HST @ 13%	221.01
TOTAL (CAD):	1,921.11

PAYMENT DUE ON OR BEFORE JANUARY 27, 2017



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



REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

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

Cheque Payments:

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

Invoice No.: **11971575**
Client No.: 228776
Amount: 1,921.11 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Donald G. Gilchrist	0.20	960	192.00
Marc Wasserman	1.00	795	795.00
<u>ASSOCIATE</u>			
Sean Stidwill	1.80	390	702.00
TOTAL FEES (CAD):	3.00		1,689.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Nov-14-16	Sean Stidwill	Communicating internally and with client regarding [REDACTED].	0.80
Nov-15-16	Donald G. Gilchrist	Participating in a conference call with client.	0.20
Nov-15-16	Sean Stidwill	Attending call regarding strategy for [REDACTED]; researching [REDACTED] requirements under CBCA.	0.50
Nov-15-16	Marc Wasserman	Attending call with D. Sieradzki regarding [REDACTED]; discussions with S. Stidwill and D. Gilchrist regarding same.	1.00
Nov-23-16	Sean Stidwill	Preparing hearing request form for December 19th hearing and communicating with Commercial List regarding available times; communicating with KSV regarding same.	0.50
TOTAL HOURS:			3.00

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	11.10
TOTAL (CAD):	11.10

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **11982568**
Date: **January 31, 2017**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	14,612.50
REIMBURSABLE EXPENSES *	916.94
HST @ 13%	1,998.03
TOTAL (CAD):	17,527.47

* Includes non-taxable expenses of 160.00 CAD

PAYMENT DUE ON OR BEFORE MARCH 2, 2017



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Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

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

Invoice No.: **11982568**
Client No.: 228776
Amount: 17,527.47 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Donald G. Gilchrist	2.10	960	2,016.00
<u>ASSOCIATE</u>			
Martino Calvaruso	3.50	625	2,187.50
Sean Stidwill	25.60	390	9,984.00
<u>PARAPROFESSIONAL</u>			
Kevin MacEachern	1.00	175	175.00
<u>STUDENT</u>			
Jory Hennick	1.00	250	250.00
TOTAL FEES (CAD):	33.20		14,612.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Dec-02-16	Martino Calvaruso	Attending on email correspondence; attending on discussions with S. Stidwill; reviewing draft liquidator's report; attending on file matters.	0.40
Dec-02-16	Donald G. Gilchrist	Comments on court report and [REDACTED].	0.50
Dec-04-16	Sean Stidwill	Drafting notice of motion, fee affidavit and draft order for December 19 hearing.	2.80
Dec-05-16	Donald G. Gilchrist	Reviewing emails and drafts on file.	0.30
Dec-06-16	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with D. Gilchrist and S. Stidwill; reviewing draft order, notice of motion and liquidator's report; attending on file matters.	0.80
Dec-06-16	Donald G. Gilchrist	Reviewing report and note to S. Stidwill.	0.40
Dec-06-16	Sean Stidwill	Revising draft order and notice of motion; communicating internally regarding same; communicating with client regarding same.	2.50
Dec-07-16	Donald G. Gilchrist	Follow up work on the order and the affidavit.	0.40
Dec-07-16	Sean Stidwill	Reviewing and revising draft notice of motion and court order; discussing same internally and with KSV; reviewing and commenting on draft Third Report of the Liquidator.	4.60

Dec-08-16	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with S. Stidwill; reviewing and swearing fee affidavit; attending on file matters.	0.30
Dec-08-16	Donald G. Gilchrist	Speaking with S. Stidwill; brief review of revised changes.	0.30
Dec-08-16	Jory Hennick	Searching for service list information for S. Stidwill; helping S. Stidwill to redact documents.	1.00
Dec-08-16	Sean Stidwill	Reviewing and revising draft motion materials; communicating internally regarding same; communicating with client regarding Third Report; drafting and revising fee affidavit of M. Calvaruso; serving materials on service list; communicating with [REDACTED] and [REDACTED] representatives regarding same.	7.30
Dec-09-16	Sean Stidwill	Attending call with [REDACTED]; preparing materials for courier serving; preparing and swearing affidavit of service for courier and email distribution lists; preparing motion record for filing with court; attending call with [REDACTED].	3.30
Dec-13-16	Kevin MacEachern	Attending at Commercial Court; filing motion record.	0.50
Dec-16-16	Kevin MacEachern	Attending at Commercial Court; determining judge and location for pending hearing.	0.50
Dec-16-16	Sean Stidwill	Reviewing Director's notice of non-appearance; verifying court time and judge for hearing; communicating with client regarding same.	0.40
Dec-18-16	Sean Stidwill	Preparing oral submissions for December 12 hearing and reviewing motion materials.	1.50
Dec-19-16	Martino Calvaruso	Attending on internal discussions with M. Wasserman and S. Stidwill; reviewing motion materials; attending on motion before the Ontario Superior Court of Justice (Commercial List) and attending on matters in preparation therefor; attending on file matters.	2.00
Dec-19-16	Sean Stidwill	Preparing for December 19 hearing; attending court for motion; entering order with Commercial List; distributing order and endorsement to service list.	2.30
Dec-21-16	Donald G. Gilchrist	Responding to D. Sieradzki [REDACTED].	0.20
Dec-21-16	Sean Stidwill	Researching [REDACTED].	0.90

TOTAL HOURS: **33.20**

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	

Courier Expenses	51.67
Printing Costs	701.40
Telecommunications - External	3.72
Telecommunications Charges	0.15
<u>EXPENSES - NON-TAXABLE</u>	
Notice of Motion	160.00
TOTAL (CAD):	<u>916.94</u>

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
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KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12017239**
Date: **April 30, 2017**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	7,897.00
REIMBURSABLE EXPENSES	1.80
HST @ 13%	1,026.84
TOTAL (CAD):	8,925.64

PAYMENT DUE ON OR BEFORE MAY 30, 2017



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REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

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

Cheque Payments:

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

Invoice No.: **12017239**
Client No.: 228776
Amount: 8,925.64 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Alan Kenigsberg	0.20	970	194.00
Greg Wylie	4.60	965	4,439.00
<u>ASSOCIATE</u>			
Martino Calvaruso	1.60	640	1,024.00
Sean Stidwill	5.60	400	2,240.00
TOTAL FEES (CAD):	12.00		7,897.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Mar-01-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with M. Wasserman and G. Wylie; preparing reporting email for G. Wylie; attending on file matters.	0.50
Mar-01-17	Alan Kenigsberg	Calls with M. Calvaruso regarding [REDACTED].	0.20
Mar-01-17	Greg Wylie	Attending on discussion with M. Calvaruso regarding [REDACTED] matters.	0.10
Mar-07-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with M. Wasserman and S. Stidwill; attending on conference call with G. Wylie, D. Sieradzki and A. Zeldin; reviewing liquidation order and plan of liquidation; attending on file matters.	0.70
Mar-07-17	Sean Stidwill	Discussing interim distribution with M. Calvaruso; reviewing liquidation order and plan.	0.40
Mar-07-17	Greg Wylie	Attending on conference call; reviewing email correspondence.	0.30
Mar-08-17	Greg Wylie	Reviewing materials for [REDACTED]; attending on conference call regarding [REDACTED].	1.80
Mar-09-17	Sean Stidwill	Meeting with M. Calvaruso to discuss interim payment to shareholders.	0.30
Mar-10-17	Greg Wylie	Attending on review of [REDACTED] matters; placing call to [REDACTED].	1.00
Mar-14-17	Sean Stidwill	Reviewing liquidation plan, liquidation order and CBCA for provisions regarding interim distribution; summarizing same; researching distribution orders.	3.00

Mar-14-17	Greg Wylie	Attending on email correspondence.	0.20
Mar-16-17	Sean Stidwill	Drafting notice of motion and order for interim distribution.	1.00
Mar-22-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with M. Wasserman; attending on file matters.	0.40
Mar-27-17	Sean Stidwill	Attending to claims officer appointment matters.	0.30
Mar-28-17	Sean Stidwill	Attending to claims officer appointment matters; scheduling court date for hearing.	0.60
Mar-29-17	Greg Wylie	Drafting [REDACTED]; attending on phone with [REDACTED]	1.20

TOTAL HOURS:		12.00
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EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<hr/>	
<u>EXPENSES - TAXABLE</u>	
Printing Costs	0.60
Telecopy Charges	1.20
TOTAL (CAD):	1.80

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416.862.6666 facsimile

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KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12021772**
Date: **May 30, 2017**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	25,958.90
REIMBURSABLE EXPENSES *	1,096.07
HST @ 13%	3,496.35
TOTAL (CAD):	30,551.32

* Includes non-taxable expenses of 160.00 CAD

PAYMENT DUE ON OR BEFORE JUNE 29, 2017



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Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

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

Invoice No.: **12021772**
Client No.: 228776
Amount: 30,551.32 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Donald G. Gilchrist	0.30	990	297.00
Paul Seraganian	0.30	1,149	344.70
Greg Wylie	9.40	965	9,071.00
<u>ASSOCIATE</u>			
Martino Calvaruso	7.40	640	4,736.00
Sean Stidwill	20.20	400	8,080.00
Ramin Wright	3.80	619	2,352.20
<u>PARAPROFESSIONAL</u>			
Marie Elder	0.70	340	238.00
Kevin MacEachern	0.50	180	90.00
<u>STUDENT</u>			
Lipi Mishra	3.00	250	750.00
TOTAL FEES (CAD):	45.60		25,958.90

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Apr-03-17	Sean Stidwill	Revising draft order to incorporate claims officer.	0.40
Apr-03-17	Greg Wylie	Attending on all aspects of [REDACTED].	0.70
Apr-04-17	Sean Stidwill	Further drafting on interim distribution and claims officers motion materials.	1.00
Apr-04-17	Greg Wylie	Drafting [REDACTED].	3.90
Apr-05-17	Greg Wylie	Drafting and assembling [REDACTED].	2.60
Apr-06-17	Martino Calvaruso	Attending on internal discussions with M. Wasserman and S. Stidwill; attending on conference call with S. Stidwill, D. Sieradzki and A. Zeldin.	0.30
Apr-06-17	Sean Stidwill	Attending call with D. Sieradzki, A. Zeldin, and M. Calvaruso regarding April 25 motion; reviewing liquidation plan and claims procedure order.	0.50
Apr-07-17	Martino Calvaruso	Attending on email correspondence; attending on file matters.	0.10

Apr-10-17	Greg Wylie	Attending on email correspondence and conference call on [REDACTED]	0.80
Apr-11-17	Greg Wylie	Attending on email correspondence.	0.20
Apr-12-17	Martino Calvaruso	Attending on email correspondence; attending on discussions with [REDACTED]; attending on file matters.	0.20
Apr-12-17	Greg Wylie	Attending on email correspondence and internal discussion of [REDACTED].	0.40
Apr-13-17	Martino Calvaruso	Attending on email correspondence; attending on file matters.	0.50
Apr-14-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with S. Stidwill; attending on file matters.	0.20
Apr-14-17	Sean Stidwill	Revising notice of motion and draft order for April 25 hearing; reviewing liquidator's report; commenting on same internally.	3.20
Apr-14-17	Ramin Wright	Reviewing [REDACTED].	3.10
Apr-17-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with S. Stidwill; reviewing and providing comments on draft order and report of the liquidator; attending on file matters.	0.60
Apr-17-17	Lipi Mishra	Conducting legal research on [REDACTED] for S. Stidwill.	2.50
Apr-17-17	Paul Seragianian	Discussion with R. Wright regarding research; consideration of [REDACTED].	0.30
Apr-17-17	Sean Stidwill	Reviewing liquidator's fourth report to court; revising the draft interim distribution order and notice of motion; discussing same with M. Calvaruso.	1.40
Apr-17-17	Ramin Wright	Correspondence with P. Seragianian; drafting summary of research to G. Wylie.	0.70
Apr-17-17	Greg Wylie	Attending on review on query on [REDACTED].	0.80
Apr-18-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with M. Wasserman and S. Stidwill; reviewing draft order; attending on file matters.	0.50
Apr-18-17	Sean Stidwill	Revising motion materials for April 12 hearing; multiple discussions with M. Calvaruso.	0.80
Apr-19-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with S. Stidwill; attending on file matters.	0.30

Apr-19-17	Sean Stidwill	Additional drafting and revising motion materials; meeting with M. Calvaruso; corresponding with D. Sieradzki; corresponding with [REDACTED]	1.00
Apr-20-17	Lipi Mishra	Reviewing motion record for S. Stidwill.	0.50
Apr-20-17	Sean Stidwill	Finalizing motion materials; reviewing motion record; serving motion record to service list; reviewing correspondence and responding to same, including the [REDACTED].	3.70
Apr-21-17	Kevin MacEachern	Attending at Commercial Court; filing motion record.	0.50
Apr-21-17	Sean Stidwill	Corresponding with [REDACTED].	0.20
Apr-24-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with S. Stidwill; reviewing materials and preparing for motion before Justice Newbould on April 25, 2017; attending on file matters.	2.50
Apr-24-17	Donald G. Gilchrist	Reviewing and commenting on the press release; telephone call with S. Stidwill.	0.30
Apr-24-17	Sean Stidwill	Corresponding with [REDACTED]; drafting press release regarding distribution; attending call with D. Gilchrist; preparing for court attendance on April 25 and reviewing motion record.	5.20
Apr-25-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with S. Stidwill; reviewing materials and preparing for motion before Justice Newbould; attending on motion before Justice Newbould; attending on file matters.	2.20
Apr-25-17	Marie Elder	Phone call with S. Stidwill regarding news release; attending to disseminating news release with CNW Group and filing on SEDAR and sending confirmation of same as requested by S. Stidwill.	0.70
Apr-25-17	Sean Stidwill	Attending court for interim distribution and claims officer motion; entering order with Commercial List; serving issued and entered order and endorsement on service list; revising press release regarding interim distribution and coordinating issuing press release; corresponding with [REDACTED]; corresponding with D. Sieradzki.	2.70
Apr-27-17	Sean Stidwill	Corresponding with D. Sieradzki.	0.10
TOTAL HOURS:			45.60

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Courier Expenses	61.19

Printing Costs	233.70
Telecommunications Charges	0.08
Telecopy Charges	3.60
Agent's Fees & Expenses	637.50
<u>EXPENSES - NON-TAXABLE</u>	
Notice of Motion	160.00
TOTAL (CAD):	<u>1,096.07</u>

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KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12031908**
Date: **June 30, 2017**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	10,113.00
REIMBURSABLE EXPENSES	124.65
HST @ 13%	1,330.89
TOTAL (CAD):	11,568.54

PAYMENT DUE ON OR BEFORE JULY 30, 2017



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SWIFT Code: TDOMCATTOR

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Canada

*Please return remittance advice(s) with
cheque.*

Invoice No.: **12031908**
Client No.: 228776
Amount: 11,568.54 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Martino Calvaruso	2.20	640	1,408.00
Sean Stidwill	11.00	400	4,400.00
<u>STUDENT</u>			
Cory Bettel	8.40	200	1,680.00
Lipi Mishra	10.50	250	2,625.00
TOTAL FEES (CAD):	32.10		10,113.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
May-01-17	Martino Calvaruso	Attending on internal discussions with M. Wasserman and S. Stidwill; attending on file matters.	0.20
May-01-17	Sean Stidwill	Reviewing correspondence and responding to same; reviewing claims process order.	0.50
May-02-17	Sean Stidwill	Corresponding with [REDACTED]; reviewing claims process order.	0.50
May-09-17	Martino Calvaruso	Attending on internal discussions with S. Stidwill; reviewing materials in preparation for and attending on conference call with [REDACTED]; attending on file matters.	1.00
May-09-17	Sean Stidwill	Attending call with [REDACTED]; discussing same with M. Calvaruso; drafting reporting email to D. Sieradzki.	1.60
May-10-17	Sean Stidwill	Reviewing correspondence and responding to same; discussing file matters with M. Calvaruso.	0.30
May-12-17	Martino Calvaruso	Attending on internal discussions with S. Stidwill; attending on update conference call with [REDACTED]; attending on file matters.	0.80
May-12-17	Sean Stidwill	Preparing for and attending call with [REDACTED].	0.80
May-17-17	Sean Stidwill	Attending call with D. Sieradzki; attending discussion with M. Calvaruso regarding claims process.	0.30
May-18-17	Sean Stidwill	Preparing for and attending call with [REDACTED] regarding claims process; drafting update email to [REDACTED].	1.00

May-19-17	Sean Stidwill	Corresponding with [REDACTED].	0.20
May-23-17	Sean Stidwill	Preparing for and attending call with [REDACTED]; reviewing [REDACTED] materials from [REDACTED].	0.80
May-24-17	Cory Bettel	Discussing [REDACTED] with S. Stidwill.	0.50
May-24-17	Martino Calvaruso	Attending on internal discussions with S. Stidwill; attending on file matters.	0.20
May-24-17	Sean Stidwill	Briefing M. Calvaruso on call with [REDACTED] regarding [REDACTED]; instructing student on research regarding [REDACTED]; instructing internal personnel on [REDACTED].	3.00
May-25-17	Cory Bettel	Setting up the [REDACTED].	1.50
May-25-17	Sean Stidwill	Corresponding with student regarding claims procedure matters.	0.10
May-26-17	Cory Bettel	Discussing research related to [REDACTED] with S. Stidwill.	0.20
May-26-17	Sean Stidwill	Instructing student on research [REDACTED]; reviewing [REDACTED] and supporting documentation, as well as [REDACTED] and supporting documentation; considering strategy for [REDACTED]; instructing student on research regarding [REDACTED].	1.40
May-29-17	Cory Bettel	Researching [REDACTED] by researching cases, articles and through textbooks on both [REDACTED] and [REDACTED] discussing an updated strategy with S. Stidwill on further research.	4.30
May-29-17	Lipi Mishra	Conducting research and drafting memorandum for S. Stidwill on [REDACTED].	6.50
May-29-17	Sean Stidwill	Internal meetings with regarding researching [REDACTED] and [REDACTED] and [REDACTED] matters.	0.50
May-30-17	Lipi Mishra	Conducting research and drafting memorandum for S. Stidwill.	4.00
May-31-17	Cory Bettel	Researching [REDACTED].	1.90
TOTAL HOURS:			32.10

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
On-line Database Services	5.00

Printing Costs	107.55
Telecommunications - External	11.50
Telecommunications Charges	0.60
TOTAL (CAD):	124.65

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
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KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
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Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12041478**
Date: **July 27, 2017**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	33,818.00
REIMBURSABLE EXPENSES	381.60
HST @ 13%	4,445.95
TOTAL (CAD):	38,645.55

PAYMENT DUE ON OR BEFORE AUGUST 26, 2017



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REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

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

Cheque Payments:

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

Invoice No.: **12041478**
Client No.: 228776
Amount: 38,645.55 CAD

*Email payment details to payments@osler.com,
referencing invoice number(s) being paid.*

*Please return remittance advice(s) with
cheque.*

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Martino Calvaruso	2.20	640	1,408.00
Mary Angela Rowe	46.00	455	20,930.00
Sean Stidwill	25.90	400	10,360.00
<u>STUDENT</u>			
Cory Bettel	5.60	200	1,120.00
TOTAL FEES (CAD):	79.70		33,818.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Jun-04-17	Sean Stidwill	Reviewing materials related to [REDACTED], including [REDACTED].	0.60
Jun-05-17	Cory Bettel	Researching [REDACTED] in relation to [REDACTED] for S. Stidwill and summarizing [REDACTED].	2.90
Jun-05-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with M. Wasserman and S. Stidwill.	0.20
Jun-05-17	Sean Stidwill	Discussing file matters with M. Calvaruso; reviewing [REDACTED].	0.40
Jun-06-17	Martino Calvaruso	Attending on email correspondence; attending on internal meeting with S. Obal, M.A. Rowe and S. Stidwill; attending on file matters.	0.50
Jun-06-17	Mary Angela Rowe	Receiving instructions from S. Obal; discussion with S. Obal, S. Stidwill and M. Calvaruso regarding [REDACTED] and next steps; reviewing [REDACTED] texts and case law to determine [REDACTED].	3.60
Jun-06-17	Sean Stidwill	Meeting with S. Obal, M.A. Rowe, and M. Calvaruso regarding [REDACTED]; multiple discussions with M.A. Rowe throughout the day; reviewing affidavits.	1.20
Jun-07-17	Mary Angela Rowe	Discussion with S. Stidwill; reviewing [REDACTED] texts regarding [REDACTED]; summarizing notes for review by S. Obal; submitting summary of research to S. Stidwill and M. Calvaruso.	3.10
Jun-07-17	Sean Stidwill	Attending to [REDACTED] matters.	0.20

Jun-08-17	Mary Angela Rowe	Meeting with S. Stidwill to discuss factum; meeting with S. Obal to discuss drafting and [REDACTED] reviewing materials in preparation for drafting.	1.20
Jun-08-17	Sean Stidwill	Attending to [REDACTED] matters; attending call with D. Sieradzki; attending meetings with M.A. Rowe regarding same.	0.90
Jun-09-17	Mary Angela Rowe	Working on factum outline; reviewing factum outline with S. Obal; reviewing documents in preparation for drafting factum facts section; discussing timelines with S. Stidwill.	5.50
Jun-09-17	Sean Stidwill	Meeting with M.A. Rowe regarding factum; attending call with D. Sieradzki regarding same.	0.80
Jun-10-17	Mary Angela Rowe	Reviewing documents, affidavits and pleadings in preparation for [REDACTED].	6.40
Jun-11-17	Mary Angela Rowe	Reviewing documents and case law; drafting and editing draft of [REDACTED].	5.80
Jun-12-17	Cory Bettel	Creating a book of authorities for S. Stidwill.	0.90
Jun-12-17	Martino Calvaruso	Attending on internal discussions with S. Stidwill; reviewing draft written submissions; attending on file matters.	0.50
Jun-12-17	Mary Angela Rowe	Drafting factum; inserting citations into factum draft; discussing factum draft with S. Obal; making corrections to draft.	5.30
Jun-12-17	Sean Stidwill	Reviewing, revising and additional drafting on [REDACTED] attending multiple meetings with M.A. Rowe and M. Calvaruso; reviewing [REDACTED] documents; preparing submission materials; sending same to D. Sieradzki for comments.	6.20
Jun-13-17	Martino Calvaruso	Attending on internal discussions with S. Stidwill; reviewing and providing comments on draft written submissions; attending on file matters.	0.50
Jun-13-17	Mary Angela Rowe	Reviewing final factum draft for [REDACTED].	0.90
Jun-13-17	Sean Stidwill	Reviewing and revising [REDACTED] factum regarding [REDACTED]; attending multiple meetings with M.A. Rowe and M. Calvaruso; preparing submission materials; serving same to [REDACTED].	2.70
Jun-26-17	Mary Angela Rowe	Reviewing submissions regarding [REDACTED]; discussion with S. Stidwill.	1.70
Jun-26-17	Sean Stidwill	Reviewing correspondence from [REDACTED]; reviewing [REDACTED].	0.40

Jun-27-17	Mary Angela Rowe	Reviewing materials from S. Stidwill; reviewing [REDACTED] texts to determine whether [REDACTED]; meeting with S. Stidwill to discuss legal argument; drafting reply materials.	6.60
Jun-27-17	Sean Stidwill	Reviewing [REDACTED]; considering possible [REDACTED] arguments to same; discussing reply with M.A. Rowe; attending call with D. Sieradzki to provide strategy update.	3.50
Jun-28-17	Mary Angela Rowe	Drafting reply factum for [REDACTED].	2.20
Jun-29-17	Cory Bettel	Co-ordinating with the library to determine [REDACTED] provisions under [REDACTED].	0.40
Jun-29-17	Mary Angela Rowe	Drafting reply submissions for [REDACTED].	1.70
Jun-29-17	Sean Stidwill	Drafting and revising reply arguments; preparing reply book; meeting with M.A. Rowe regarding same.	6.00
Jun-30-17	Cory Bettel	Reviewing documents for S. Stidwill.	1.40
Jun-30-17	Martino Calvaruso	Attending on internal discussion with M.A. Rowe and S. Stidwill; reviewing draft reply factum.	0.50
Jun-30-17	Mary Angela Rowe	Reviewing and providing comments on factum draft circulated by S. Stidwill; working with S. Stidwill to finalize reply factum.	2.00
Jun-30-17	Sean Stidwill	Finalizing and filing reply arguments; meeting with M.A. Rowe regarding same.	3.00
TOTAL HOURS:			79.70

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
On-line Database Services	282.00
Printing Costs	99.60
TOTAL (CAD):	381.60

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12063174**
Date: **September 30, 2017**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	3,730.50
REIMBURSABLE EXPENSES	1.95
HST @ 13%	485.22
TOTAL (CAD):	4,217.67

PAYMENT DUE ON OR BEFORE OCTOBER 30, 2017



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REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

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

Cheque Payments:

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

Invoice No.: **12063174**
Client No.: 228776
Amount: 4,217.67 CAD

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cheque.*

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Marc Wasserman	0.50	895	447.50
<u>ASSOCIATE</u>			
Martino Calvaruso	0.40	640	256.00
Sean Stidwill	3.30	400	1,320.00
Ramin Wright	3.00	569	1,707.00
TOTAL FEES (CAD):	7.20		3,730.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Aug-03-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussion with M. Wasserman and S. Stidwill; reviewing [REDACTED].	0.40
Aug-03-17	Sean Stidwill	Reviewing [REDACTED]; discussing same with M. Calvaruso.	0.30
Aug-08-17	Sean Stidwill	Corresponding with D. Sieradzki and [REDACTED].	0.10
Aug-14-17	Sean Stidwill	Preparing for and attending meeting with M. Wasserman; attending call with M. Wasserman and D. Sieradzki.	0.50
Aug-14-17	Marc Wasserman	Engaged in discussions regarding [REDACTED].	0.50
Aug-15-17	Sean Stidwill	Attending calls with D. Sieradzki and [REDACTED] regarding [REDACTED].	0.60
Aug-18-17	Sean Stidwill	Reviewing correspondence regarding [REDACTED] a [REDACTED]; considering issues related to same; discussing same with M. Calvaruso.	0.80
Aug-23-17	Sean Stidwill	Meeting with M. Calvaruso to discuss [REDACTED]; considering and researching same; attending call with R. Wright regarding same.	1.00
Aug-29-17	Ramin Wright	Reviewing [REDACTED].	3.00
TOTAL HOURS:			7.20

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	1.50
Telecommunications Charges	0.45
TOTAL (CAD):	1.95

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
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416.362.2111 main
416.862.6666 facsimile

OSLER

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12072224**
Date: **October 30, 2017**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	10,297.80
HST @ 13%	1,338.71
TOTAL (CAD):	11,636.51

PAYMENT DUE ON OR BEFORE NOVEMBER 29, 2017



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REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

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

Cheque Payments:

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

Invoice No.: **12072224**
Client No.: 228776
Amount: 11,636.51 CAD

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*Please return remittance advice(s) with
cheque.*

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Paul Seragarian	2.50	1,048	2,620.00
Greg Wylie	0.60	965	579.00
<u>ASSOCIATE</u>			
Martino Calvaruso	0.30	640	192.00
Sean Stidwill	5.00	400	2,000.00
Ramin Wright	8.70	564	4,906.80
TOTAL FEES (CAD):	17.10		10,297.80

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Sep-01-17	Sean Stidwill	Attending call with R. Wright regarding [REDACTED].	0.20
Sep-06-17	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with M. Wasserman and S. Stidwill.	0.30
Sep-06-17	Paul Seragarian	Consideration of [REDACTED] related to [REDACTED].	0.50
Sep-06-17	Sean Stidwill	Corresponding with [REDACTED] regarding [REDACTED]; corresponding with G. Wylie and M. Calvaruso regarding [REDACTED]; attending call with [REDACTED] regarding [REDACTED]; discussing same with M. Calvaruso; preparing reporting email to [REDACTED] regarding [REDACTED]; attending to [REDACTED] and [REDACTED] matters.	1.80
Sep-06-17	Ramin Wright	Reviewing treatment of [REDACTED].	1.40
Sep-07-17	Sean Stidwill	Corresponding with D. Sieradzki; calling [REDACTED] regarding [REDACTED]; attending call with R. Wright regarding [REDACTED]; corresponding with [REDACTED] regarding same.	0.30
Sep-07-17	Ramin Wright	Reviewing treatment of [REDACTED].	3.70
Sep-08-17	Paul Seragarian	Consideration of [REDACTED] considerations; reviewing authorities; discussion with R. Wright regarding same.	2.00

Sep-08-17	Sean Stidwill	Corresponding with [REDACTED] and R. Wright regarding [REDACTED]; attending call regarding same; calling [REDACTED]; reviewing [REDACTED]; reviewing correspondence and responding to same.	1.00
Sep-08-17	Ramin Wright	Discussion with S. Stidwill; reviewing additional background documents; discussion with [REDACTED] regarding [REDACTED]; discussion with P. Seraganian.	1.80
Sep-11-17	Sean Stidwill	Reviewing correspondence; reviewing [REDACTED] regarding [REDACTED].	0.40
Sep-11-17	Ramin Wright	Drafting and revising summary of research findings; discussion with P. Seraganian.	1.80
Sep-12-17	Sean Stidwill	Corresponding regarding [REDACTED].	0.20
Sep-13-17	Sean Stidwill	Attending call with R. Wright; revising reporting email received from tax team; corresponding with [REDACTED] regarding [REDACTED]; drafting reporting email to G. Wylie.	0.70
Sep-13-17	Greg Wylie	Attending on email correspondence on issues arising [REDACTED].	0.30
Sep-14-17	Sean Stidwill	Attending call with G. Wylie; discussing same with M. Calvaruso.	0.40
Sep-14-17	Greg Wylie	Attending on correspondence regarding [REDACTED].	0.30
TOTAL HOURS:			17.10

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
TOTAL (CAD):	0.00

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12085600**
Date: **November 30, 2017**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	3,665.00
REIMBURSABLE EXPENSES	850.00
HST @ 13%	586.95
TOTAL (CAD):	5,101.95

PAYMENT DUE ON OR BEFORE DECEMBER 30, 2017



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REMITTANCE ADVICE

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SWIFT Code: TDOMCATTOR

Cheque Payments:

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

Invoice No.: **12085600**
Client No.: 228776
Amount: 5,101.95 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Donald G. Gilchrist	0.30	990	297.00
Greg Wylie	2.00	965	1,930.00
<u>ASSOCIATE</u>			
Sean Stidwill	3.00	400	1,200.00
<u>PARAPROFESSIONAL</u>			
Marie Elder	0.70	340	238.00
TOTAL FEES (CAD):	6.00		3,665.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Oct-10-17	Greg Wylie	Attending on email correspondence.	0.20
Oct-11-17	Sean Stidwill	Attending call with [REDACTED]; discussing [REDACTED] with G. Wylie; drafting reporting email to client and [REDACTED].	0.90
Oct-11-17	Greg Wylie	Attending on discussion of response on [REDACTED] matter and reviewing draft email to client.	0.60
Oct-18-17	Sean Stidwill	Reviewing correspondence from [REDACTED] responding to same.	0.10
Oct-19-17	Greg Wylie	Reviewing correspondence.	0.20
Oct-23-17	Greg Wylie	Attending on email correspondence.	0.20
Oct-26-17	Sean Stidwill	Revising draft press release; reviewing liquidation plan for same; reviewing interim distribution order for same; sending revised press release to G. Wylie and D. Gilchrist for comment.	0.80
Oct-27-17	Donald G. Gilchrist	Reviewing and commenting on the press release and suggested changes by others.	0.20
Oct-27-17	Sean Stidwill	Attending to distribution matters; corresponding with G. Wylie regarding same; attending call with D. Gilchrist regarding same; revising press release and sending for comments.	0.60
Oct-27-17	Greg Wylie	Reviewing press release language and marking up same.	0.80

Oct-28-17	Donald G. Gilchrist	Reviewing and commenting on press release.	0.10
Oct-30-17	Marie Elder	Email exchange with S. Stidwill regarding the dissemination of a news release; sending copy of the news release to IIROC for pre-clearance to be disseminated on October 31, 2017.	0.30
Oct-30-17	Sean Stidwill	Attending to Second Interim Distribution press release matters.	0.30
Oct-31-17	Marie Elder	Attending to the dissemination and SEDAR filing of a news release as requested by S. Stidwill; sending confirmation of the same to S. Stidwill and D. Sieradzki.	0.40
Oct-31-17	Sean Stidwill	Coordinating dissemination of Second Interim Distribution press release.	0.30

TOTAL HOURS:		6.00
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EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Publication of Legal Notices	850.00
TOTAL (CAD):	850.00

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
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416.362.2111 main
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KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12095794**
Date: **December 28, 2017**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	954.00
REIMBURSABLE EXPENSES	773.53
HST @ 13%	224.58
TOTAL (CAD):	1,952.11

PAYMENT DUE ON OR BEFORE JANUARY 27, 2018



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REMITTANCE ADVICE

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751 3rd Street S.W.
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Account No: 5219313
SWIFT Code: TDOMCATTOR

Cheque Payments:

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

Invoice No.: **12095794**
Client No.: 228776
Amount: 1,952.11 CAD

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cheque.*

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Sean Stidwill	2.30	400	920.00
<u>PARAPROFESSIONAL</u>			
Marie Elder	0.10	340	34.00
TOTAL FEES (CAD):	2.40		954.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Nov-01-17	Marie Elder	Engaged in contacting CNW Group regarding Google search for news release that was disseminated on October 31, 2017 as requested by D. Sieradzki.	0.10
Nov-08-17	Sean Stidwill	Responding to email from [REDACTED].	0.20
Nov-12-17	Sean Stidwill	Reviewing correspondence from [REDACTED].	0.10
Nov-13-17	Sean Stidwill	Considering response to [REDACTED]; corresponding regarding same; reviewing and responding to correspondence from D. Sieradzki; reviewing [REDACTED].	0.80
Nov-21-17	Sean Stidwill	Preparing for and attending call with [REDACTED] regarding [REDACTED].	0.40
Nov-22-17	Sean Stidwill	Reviewing and responding to correspondence from D. Sieradzki.	0.20
Nov-27-17	Sean Stidwill	Attending to [REDACTED]; considering issues related to same.	0.20
Nov-28-17	Sean Stidwill	Discussing [REDACTED] with P. Welsh; considering same.	0.40
TOTAL HOURS:			2.40

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	0.30
Telecommunications Charges	0.83
Agent's Fees & Expenses	772.40
TOTAL (CAD):	773.53

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
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OSLER

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12115352**
Date: **February 28, 2018**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	3,576.50
REIMBURSABLE EXPENSES	28.65
HST @ 13%	468.67
TOTAL (CAD):	4,073.82

PAYMENT DUE ON OR BEFORE MARCH 30, 2018



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REMITTANCE ADVICE

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Invoice No.: **12115352**
Client No.: 228776
Amount: 4,073.82 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Martino Calvaruso	0.40	650	260.00
Sean Stidwill	6.10	465	2,836.50
Sean Stidwill	1.20	400	480.00
TOTAL FEES (CAD):	7.70		3,576.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Dec-05-17	Sean Stidwill	Attending to [REDACTED]; discussing same with M. Wasserman.	0.50
Dec-13-17	Sean Stidwill	Responding to correspondence from [REDACTED].	0.10
Dec-19-17	Sean Stidwill	Meeting with M. Wasserman to discuss [REDACTED]; attending call with M. Wasserman and D. Sieradzki regarding same.	0.30
Dec-20-17	Sean Stidwill	Attending call with [REDACTED] regarding [REDACTED].	0.30
Jan-04-18	Sean Stidwill	Reviewing correspondence from [REDACTED]; considering same; corresponding with D. Sieradzki.	0.30
Jan-19-18	Sean Stidwill	Reviewing [REDACTED] and [REDACTED] requirements for [REDACTED] [REDACTED] corresponding with [REDACTED] regarding [REDACTED]	0.60
Jan-29-18	Sean Stidwill	Reviewing correspondence; drafting [REDACTED]; discussing same with M. Calvaruso.	2.30
Jan-30-18	Martino Calvaruso	Attending on email correspondence; attending on internal discussions with S. Stidwill; reviewing draft [REDACTED].	0.40
Jan-30-18	Sean Stidwill	Drafting [REDACTED]; discussing same with M. Calvaruso; corresponding with D. Sieradzki regarding same; corresponding regarding same with [REDACTED]; reviewing comments received on [REDACTED].	1.50
Jan-31-18	Sean Stidwill	Reviewing comments received on draft [REDACTED] [REDACTED] and revising same; coordinating [REDACTED] document execution; reviewing and responding to correspondence.	1.40
TOTAL HOURS:			7.70

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	28.65
TOTAL (CAD):	28.65

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
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416.362.2111 main
416.862.6666 facsimile

OSLER

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12163142**
Date: **June 29, 2018**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	2,259.00
REIMBURSABLE EXPENSES	12.90
HST @ 13%	295.35
TOTAL (CAD):	2,567.25

PAYMENT DUE ON OR BEFORE JULY 29, 2018



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REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

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

Email payment details to payments@osler.com,
referencing invoice number(s) being paid.

Cheque Payments:

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

Please return remittance advice(s) with
cheque.

Invoice No.: **12163142**
Client No.: 228776
Amount: 2,567.25 CAD

osler.com

FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Greg Wylie	0.30	990	297.00
<u>ASSOCIATE</u>			
Martino Calvaruso	0.30	650	195.00
Sean Stidwill	3.80	465	1,767.00
TOTAL FEES (CAD):	4.40		2,259.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Apr-25-18	Sean Stidwill	Reviewing correspondence regarding [REDACTED]; responding to same; corresponding with G. Wylie regarding same.	0.20
Apr-27-18	Sean Stidwill	Attending call with G. Wylie; reporting to D. Sieradzki regarding same.	0.20
Apr-30-18	Sean Stidwill	Reviewing [REDACTED] matters; drafting letter to [REDACTED]	1.20
May-02-18	Sean Stidwill	Reviewing correspondence from G. Wylie regarding [REDACTED] considering issues related to same.	0.20
May-02-18	Greg Wylie	Reviewing letter to [REDACTED]	0.30
May-04-18	Sean Stidwill	Considering [REDACTED] issues; revising letter regarding same; corresponding with D. Sieradzki.	0.40
May-07-18	Sean Stidwill	Reviewing comments on letters; considering and revising same; reviewing [REDACTED] documents and considering same.	0.60
May-08-18	Sean Stidwill	Attending to [REDACTED] matters.	0.10
May-10-18	Martino Calvaruso	Attending on internal status meeting with S. Stidwill.	0.30
May-10-18	Sean Stidwill	Discussing [REDACTED] matters with M. Calvaruso; discussing same with [REDACTED]; reviewing [REDACTED] and related documents for same.	0.50
May-11-18	Sean Stidwill	Attending call with [REDACTED] regarding [REDACTED] [REDACTED] corresponding with [REDACTED] regarding same.	0.30
May-24-18	Sean Stidwill	Attending to correspondence.	0.10

TOTAL HOURS:

4.40

EXPENSE SUMMARY

DESCRIPTION

AMOUNT

EXPENSES - TAXABLE

Printing Costs

12.90

TOTAL (CAD):

12.90

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12225558**
Date: **December 13, 2018**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	2,626.50
REIMBURSABLE EXPENSES	1,021.81
HST @ 13%	474.29
TOTAL (CAD):	4,122.60

PAYMENT DUE UPON RECEIPT



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REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

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

Cheque Payments:

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

Invoice No.: **12225558**
Client No.: 228776
Amount: 4,122.60 CAD

*Email payment details to payments@osler.com,
referencing invoice number(s) being paid.*

*Please return remittance advice(s) with
cheque.*

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Donald G. Gilchrist	0.20	1,015	203.00
<u>ASSOCIATE</u>			
Sean Stidwill	4.70	465	2,185.50
<u>PARAPROFESSIONAL</u>			
Marie Elder	0.30	350	105.00
Mario Jr Verrillo	0.70	190	133.00
TOTAL FEES (CAD):	5.90		2,626.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Jun-11-18	Sean Stidwill	Attending call with ██████; considering ██████ matters; discussing same with M. Calvaruso.	0.50
Jun-19-18	Sean Stidwill	Attending call with ██████ regarding ██████; considering matters related to same.	0.40
Jul-06-18	Sean Stidwill	Reviewing correspondence; considering issues regarding ██████	0.30
Oct-01-18	Sean Stidwill	Attending call with D. Sieradzki regarding ██████ and ██████ matters; reviewing file correspondence and notes from discussions with ██████ and ██████.	0.40
Oct-02-18	Sean Stidwill	Preparing for ██████ call; attending call with D. Sieradzki and ██████ regarding same.	0.90
Oct-10-18	Sean Stidwill	Attending call with ██████ regarding ██████; drafting reporting email following same.	0.80
Oct-30-18	Sean Stidwill	Reviewing court orders for restrictions on interim distributions; corresponding with D. Sieradzki regarding same.	0.30
Oct-31-18	Sean Stidwill	Drafting press release for third interim distribution; corresponding with D. Gilchrist regarding same.	0.50
Nov-01-18	Sean Stidwill	Reviewing correspondence and draft press release.	0.20
Nov-02-18	Donald G. Gilchrist	Advice to S. Stidwill regarding ██████.	0.20

Nov-05-18	Marie Elder	Email exchange with S. Stidwill regarding the dissemination and filing of a press release for tomorrow morning; setting up email to CNW Group and setting up SEDAR Project.	0.30
Nov-06-18	Mario Jr Verrillo	Coordinating the dissemination of the press release for LWP Capital Inc.; filing of same on SEDAR; forwarding of confirmation.	0.70
Nov-15-18	Sean Stidwill	Attending call with [REDACTED] regarding [REDACTED].	0.40
TOTAL HOURS:			5.90

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Telecommunications Charges	1.81
Agent's Fees & Expenses	1,020.00
TOTAL (CAD):	1,021.81

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: **12328726**
Date: **October 25, 2019**
Client No.: 228776

GST/HST No.: 121983217 RT0001

Contact: **Marc Wasserman**
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637).

OUR FEE HEREIN	1,276.50
REIMBURSABLE EXPENSES	15.75
HST @ 13%	168.00
TOTAL (CAD):	1,460.25

PAYMENT DUE UPON RECEIPT



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REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

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

Cheque Payments:

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

Invoice No.: **12328726**
Client No.: 228776
Amount: 1,460.25 CAD

*Email payment details to payments@osler.com,
referencing invoice number(s) being paid.*

*Please return remittance advice(s) with
cheque.*

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u> Shelley W. Obal	0.30	1,045	313.50
<u>ASSOCIATE</u> Sean Stidwill	1.80	535	963.00
TOTAL FEES (CAD):	2.10		1,276.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Aug-29-19	Sean Stidwill	Reviewing correspondence regarding [REDACTED] matters; reviewing file regarding same.	0.20
Aug-30-19	Sean Stidwill	Attending on review of [REDACTED] matters; reviewing records for same; drafting reporting email; discussing same with M. Calvaruso.	1.00
Sep-04-19	Shelley W. Obal	Reviewing email regarding [REDACTED] and discussion with S. Stidwill regarding same; reviewing and revising draft reporting email regarding same.	0.30
Sep-04-19	Sean Stidwill	Meeting with S. Obal regarding [REDACTED] matters; discussing same with M. Calvaruso; reviewing file matters for same; drafting reporting email to D. Sieradzki.	0.60
TOTAL HOURS:			2.10

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	15.75
TOTAL (CAD):	15.75

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

Invoice Issued in Canadian Dollars

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: 12846215
Date: January 31, 2024
Payor ID: 228776
GST/HST No.: 121983217 RT0001
Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637) .

OUR FEE HEREIN	2,352.00
HST @ 13%	305.76
TOTAL (CAD):	2,657.76

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



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

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Cheque Payments:

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

Please return remittance advice(s) with cheque.

Invoice No.: 12846215
Payor ID: 228776
Amount: 2,657.76 CAD

FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u> Martino Calvaruso	0.70	960	672.00
<u>ASSOCIATE</u> Tiffany Sun	3.00	560	1,680.00
TOTAL FEES (CAD):	3.70		2,352.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Oct-16-23	Tiffany Sun	Meeting with M. Calvaruso to discuss press release instructions; drafting press release for distributions.	1.00
Oct-18-23	Martino Calvaruso	Attending on internal discussions and email correspondence regarding file matters; reviewing and revising draft press release; reviewing court orders and filed materials.	0.40
Oct-18-23	Tiffany Sun	Drafting press release for distributions; corresponding internally and with KSV regarding same.	2.00
Nov-02-23	Martino Calvaruso	Attending on status meeting with client.	0.30
TOTAL HOURS:			3.70

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
TOTAL (CAD):	0.00

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

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Invoice Issued in Canadian Dollars

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: 12909280
Date: July 23, 2024
Payor ID: 228776
GST/HST No.: 121983217 RT0001
Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637) .

OUR FEE HEREIN	18,892.00
HST @ 13%	2,455.96
TOTAL (CAD):	21,347.96

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



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REMITTANCE ADVICE

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

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

Invoice No.: 12909280
Payor ID: 228776
Amount: 21,347.96 CAD

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

Please return remittance advice(s) with cheque.

osler.com

FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Martino Calvaruso	1.00	1,100	1,100.00
<u>ASSOCIATE</u>			
Tiffany Sun	27.80	640	17,792.00
TOTAL FEES (CAD):	28.80		18,892.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Mar-11-24	Tiffany Sun	Corresponding with D. Sieradzki and M. Calvaruso regarding distribution matters.	0.30
Mar-12-24	Martino Calvaruso	Attending on email correspondence; attending on internal meeting regarding matters relating to termination of proceedings.	0.30
Mar-12-24	Tiffany Sun	Corresponding with D. Sieradzki and M. Calvaruso regarding distribution matters.	0.20
Mar-13-24	Tiffany Sun	Corresponding with D. Sieradzki and M. Calvaruso regarding distribution matters.	0.30
Mar-14-24	Tiffany Sun	Corresponding with D. Sieradzki and M. Calvaruso regarding distribution matters.	0.30
Mar-18-24	Tiffany Sun	Corresponding with M. Calvaruso regarding instructions for next steps.	0.10
Mar-19-24	Tiffany Sun	Corresponding with M. Calvaruso regarding upcoming meeting.	0.10
Mar-20-24	Martino Calvaruso	Attending on internal status meeting with T. Sun.	0.30
Mar-20-24	Tiffany Sun	Attending meeting with M. Calvaruso to discuss instructions for drafting of court order; attending to draft of termination and discharge order; corresponding with M. Calvaruso regarding file administration matters.	4.50
Mar-22-24	Tiffany Sun	Preparing draft termination and discharge court order.	2.00
Mar-25-24	Tiffany Sun	Drafting court order for termination and discharge and final distribution.	3.00

Mar-26-24	Tiffany Sun	Emailing transfer agent to set up call to discuss final distribution mechanics; drafting court order regarding same.	4.30
Mar-27-24	Tiffany Sun	Coordinating call with TMX and Osler to discuss final distribution mechanics.	0.30
Mar-28-24	Martino Calvaruso	Attending on internal discussions and email correspondence regarding file matters; attending on meeting with transfer agent.	0.40
Mar-28-24	Tiffany Sun	Preparing for and attending call with [REDACTED] from TMX and M. Calvaruso to discuss final distribution mechanics; attending call with M. Calvaruso regarding same; preparing update email to D. Sieradski at KSV; attending to court order for final distribution.	2.80
Apr-24-24	Tiffany Sun	Corresponding with M. Calvaruso regarding status; reviewing draft order.	0.60
Apr-29-24	Tiffany Sun	Drafting court order for termination, discharge, release and final distribution.	2.80
Apr-30-24	Tiffany Sun	Drafting court order for termination, discharge, release and final distribution.	4.50
May-02-24	Tiffany Sun	Preparing email note to M. Calvaruso regarding draft termination and discharge order; revising same.	1.20
May-08-24	Tiffany Sun	Attending to email note to M. Calvaruso; reviewing press release draft.	0.40
May-23-24	Tiffany Sun	Corresponding with M. Calvaruso regarding status.	0.10

TOTAL HOURS: 28.80

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
TOTAL (CAD):	<u><u>0.00</u></u>

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile

OSLER

Invoice Issued in Canadian Dollars

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: 12920613
Date: August 27, 2024
Payor ID: 228776
GST/HST No.: 121983217 RT0001
Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637) .

OUR FEE HEREIN	3,482.00
HST @ 13%	452.66
TOTAL (CAD):	3,934.66

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



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Cheque Payments:

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

Please return remittance advice(s) with cheque.

Invoice No.: 12920613
Payor ID: 228776
Amount: 3,934.66 CAD

FEE SUMMARY

NAME	HRS	RATE	FEEES
<u>PARTNER</u> Martino Calvaruso	2.70	1,100	2,970.00
<u>ASSOCIATE</u> Tiffany Sun	0.80	640	512.00
TOTAL FEES (CAD):	3.50		3,482.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Jul-25-24	Tiffany Sun	Corresponding with M. Calvaruso regarding draft termination and discharge order.	0.30
Jul-26-24	Martino Calvaruso	Attending on email correspondence regarding file matters; reviewing and revising draft final distribution and CCAA termination order.	1.80
Jul-28-24	Martino Calvaruso	Attending on email correspondence regarding file matters; reviewing and revising draft final distribution and CCAA termination order.	0.80
Jul-29-24	Martino Calvaruso	Attending on email correspondence regarding file matters.	0.10
Jul-29-24	Tiffany Sun	Revising termination and discharge order draft; corresponding with M. Calvaruso regarding same; preparing email to KSV regarding same; preparing email to J. Sherman regarding same.	0.50
TOTAL HOURS:			3.50

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
TOTAL (CAD):	0.00

OSLER, HOSKIN & HARCOURT LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 main
416.862.6666 facsimile



Invoice Issued in Canadian Dollars

KSV Advisory Inc.
Bay Adelaide Centre
333 Bay Street
Suite 1400
Toronto, ON M5H 2R2
CANADA

Attention: David Sieradzki

Invoice No.: 12961969
Date: November 27, 2024
Payor ID: 228776
GST/HST No.: 121983217 RT0001
Contact: Marc Wasserman
Direct Dial: (416) 862-4908
E-mail: MWasserman@Osler.com

For professional services rendered for Legumex Walker Inc. (F#1168637) .

OUR FEE HEREIN	7,843.50
HST @ 13%	1,019.66
TOTAL (CAD):	8,863.16

Accounts are due and payable on delivery. Interest will accrue at the annual rate of 12% from the date that is one month after delivery until the date paid.



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REMITTANCE ADVICE

Canadian Dollars EFT and Wire Payments:

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Calgary, Alberta T2P 4K8
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SWIFT Code: TDOMCATTOR

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Cheque Payments:

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

Please return remittance advice(s) with cheque.

Invoice No.: 12961969
Payor ID: 228776
Amount: 8,863.16 CAD

FEE SUMMARY

NAME	HRS	RATE	FEES
<u>PARTNER</u>			
Martino Calvaruso	1.20	1,100	1,320.00
Justin Sherman	2.50	1,000	2,500.00
<u>ASSOCIATE</u>			
Marleigh Dick	0.50	735	367.50
Sean Stidwill	1.10	880	968.00
Tiffany Sun	4.20	640	2,688.00
TOTAL FEES (CAD):	9.50		7,843.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Nov-13-24	Martino Calvaruso	Attending on internal status meeting.	0.10
Nov-13-24	Tiffany Sun	Corresponding with M. Calvaruso and M. Dick regarding draft termination and discharge order.	0.10
Nov-13-24	Tiffany Sun	Corresponding with A. Hirsh and M. Dick regarding precedent termination and discharge orders.	0.30
Nov-20-24	Martino Calvaruso	Attending on internal discussions and email correspondence regarding file matters; attending on status meeting with client.	0.30
Nov-22-24	Martino Calvaruso	Attending on internal discussions and email correspondence regarding file matters; attending on internal status meeting.	0.30
Nov-22-24	Marleigh Dick	Attending call with M. Calvaruso and S. Stidwell regarding termination motion; attending to follow-up tasks; reviewing draft order for motion.	0.50
Nov-22-24	Sean Stidwill	Attending on call with M. Calvaruso and M. Dick regarding file status; reviewing draft materials; preparing for and attending call with T. Sun regarding fee affidavit matters.	0.60
Nov-22-24	Tiffany Sun	Attending call with S. Stidwill to brief instructions for drafting fee affidavit; corresponding with S. Stidwill regarding same.	0.30
Nov-25-24	Martino Calvaruso	Attending on internal discussions and email correspondence regarding file matters.	0.50

Nov-25-24	Sean Stidwill	Reviewing and commenting on draft Termination Order; reviewing file matters and previously filed documents in connection with same; circulating comments.	0.50
Nov-25-24	Tiffany Sun	Preparing fee affidavit and related exhibits; corresponding with M. Calvaruso and S. Stidwill regarding same.	3.50
Nov-26-24	Justin Sherman	Reviewing and commenting on final distribution order; preparing for and attending call with Osler restructuring team and litigation team to discuss distribution order.	2.50
TOTAL HOURS:			9.50

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
TOTAL (CAD):	0.00

THIS IS **EXHIBIT "B"** REFERRED TO IN THE
AFFIDAVIT OF MARTINO CALVARUSO SWORN BEFORE ME
THIS 28th DAY OF NOVEMBER, 2024.

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

A Commissioner for taking Affidavits, etc.

Summary of Fees and Disbursements of Osler, Hoskin & Harcourt LLP
Period of November 1, 2016 to November 26, 2024

Name	Total Hours	Hourly Rate	Total Billed
Cory Bettel <i>(Student)</i>	14	2017: \$200	\$2,800
Martino Calvaruso	23.9	2016: \$625 2017: \$640 2018: \$650 2024: \$960 / \$1,100	\$17,728.50
Marie Elder <i>(Paraprofessional)</i>	1.8	2017: \$340 2018: \$350	\$615.00
Marleigh Dick	0.5	2024: \$735	\$367.50
Donald G. Gilchrist	3.1	2016: \$960 2017: \$990 2018: \$1,015	\$3,005.00
Jory Hennick <i>(Student)</i>	1	2016: \$250	\$250.00
Alan Kenigsberg	0.2	2017: \$970	\$194.00
Kevin MacEachern <i>(Paraprofessional)</i>	1.5	2016: \$175 2017: \$180	\$265.00
Lipi Mishra <i>(Student)</i>	13.5	2017: \$250	\$3,375.00
Shelley W. Obal	0.3	2019: \$1,045	\$313.50
Mary Angela Rowe	46	2017: \$455	\$20,930.00
Paul Seraganian	2.8	2017: \$1,149 / \$1,048	\$2,964.70
Justin Sherman	2.5	2024: \$1,000	\$2,500

Name	Total Hours	Hourly Rate	Total Billed
Sean Stidwill	122.4	2016: \$390 2017: \$400 2018: \$465 2019: \$535 2024: \$880	\$50,406.00
Tiffany Sun	35.8	2024: \$560 / \$640	\$22,672.00
Marie Jr Verrillo <i>(Paraprofessional)</i>	0.7	2018: \$190	\$133.00
Marc Wasserman	1.5	2016: \$795 2017: \$895	\$1,242.50
Ramin Wright	15.5	2017: \$619 / \$569 / \$564	\$8,966.00
Greg Wylie	16.9	2017: \$965 2018: \$990	\$16,316.00

IN THE MATTER OF THE LIQUIDATION OF LWP CAPITAL INC.

Court File No. CV-16-11242-00CL

PURSUANT TO SECTION 211 OF THE CANADA BUSINESS CORPORATIONS ACT, R.S.C. 1985, c. C-44, AS AMENDED

and

KSV ADVISORY INC. IN ITS CAPACITY AS LIQUIDATOR OF LWP CAPITAL INC.

Applicant

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

FIFTH REPORT OF THE LIQUIDATOR

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