

Fill in this information to identify the case:

Debtor Plastiq Inc.

United States Bankruptcy Court for the: _____ District of Delaware
(State)

Case number 23-10671

Official Form 410
Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. **Who is the current creditor?** Gowling WLG Canada LLP
Name of the current creditor (the person or entity to be paid for this claim)
Other names the creditor used with the debtor _____

2. **Has this claim been acquired from someone else?** No
 Yes. From whom? _____

3. **Where should notices and payments to the creditor be sent?**

Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
Gowling WLG Canada LLP Genevieve Cloutier 3700-1 Place Ville-Marie Montreal, Quebec H3B 3P4, Canada	
Contact phone <u>+1514-392-9448</u>	Contact phone _____
Contact email <u>See summary page</u>	Contact email _____

(see summary page for notice party information)
Uniform claim identifier for electronic payments in chapter 13 (if you use one):

4. **Does this claim amend one already filed?** No
 Yes. Claim number on court claims registry (if known) _____ Filed on _____
MM / DD / YYYY

5. **Do you know if anyone else has filed a proof of claim for this claim?** No
 Yes. Who made the earlier filing? _____



Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? No
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 1737 ____

7. How much is the claim? \$ 88,390.45. Does this amount include interest or other charges?
 No
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.
Legal services performed

9. Is all or part of the claim secured? No
 Yes. The claim is secured by a lien on property.
Nature or property:
 Real estate: If the claim is secured by the debtor's principle residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
 Motor vehicle
 Other. Describe: _____
Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.)
Amount necessary to cure any default as of the date of the petition: \$ _____
Annual Interest Rate (when case was filed) _____ %
 Fixed
 Variable

10. Is this claim based on a lease? No
 Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? No
 Yes. Identify the property: _____



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

No

Yes. Check all that apply:

	Amount entitled to priority
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
<input type="checkbox"/> Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
<input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ _____
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies.	\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?

No

Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ _____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

I am the creditor.

I am the creditor's attorney or authorized agent.

I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 08/04/2023
MM / DD / YYYY

/s/Patrick Cajvan
Signature

Print the name of the person who is completing and signing this claim:

Name Patrick Cajvan
First name Middle name Last name

Title Associate

Company Gowling WLG Canada LLP
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____

Contact phone _____ Email _____



KCC ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (877) 634-7180 | International 001-310-823-9000

Debtor: 23-10671 - PlastiQ Inc. District: District of Delaware		
Creditor: Gowling WLG Canada LLP Genevieve Cloutier 3700-1 Place Ville-Marie Montreal, Quebec, H3B 3P4 Canada Phone: +1514-392-9448 Phone 2: +1514-877-3967 Fax: +1514-876-9048 Email: genevieve.cloutier@gowlingwlg.com	Has Supporting Documentation: Yes, please mail physical supporting documentation Related Document Statement:	
	Has Related Claim: No Related Claim Filed By:	
	Filing Party: Creditor	
Disbursement/Notice Parties: Gowling WLG Canada LLP Patrick Cajvan 3700-1 Place Ville-Marie Montreal, Quebec, H3B 3P4 Canada Phone: +1-514-877-3967 Phone 2: Fax: +1-514-878-1450 E-mail: patrick.cajvan@gowlingwlg.com		
Other Names Used with Debtor:	Amends Claim: No Acquired Claim: No	
Basis of Claim: Legal services performed	Last 4 Digits: Yes - 1737	Uniform Claim Identifier:
Total Amount of Claim: 88,390.45	Includes Interest or Charges: Yes	
Has Priority Claim: No	Priority Under:	
Has Secured Claim: No Amount of 503(b)(9): No Based on Lease: No Subject to Right of Setoff: No	Nature of Secured Amount: Value of Property: Annual Interest Rate: Arrearage Amount: Basis for Perfection: Amount Unsecured:	
Submitted By: Patrick Cajvan on 04-Aug-2023 11:14:10 a.m. Eastern Time Title: Associate Company: Gowling WLG Canada LLP		

**Additional Supporting
Documents Received on
8/7/2023**

RECEIVED

AUG 07 2023

KURTZMAN CARSON CONSULTANTS



231067123080700000000002

Fill in this information to identify the case

Debtor Plastiq Inc.
United States Bankruptcy Court for the: _____ District of Delaware
(State)
Case number 23-10671

RECEIVED

AUG 07 2023

KURTZMAN CARSON CONSULTANTS

Official Form 410 Proof of Claim

04/22

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 Name of the current creditor (the person or entity to be paid for this claim)
 Other names the creditor used with the debtor _____

2. Has this claim been acquired from someone else?
 No
 Yes. From whom? _____

3. Where should notices and payments to the creditor be sent?
 Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
<u>Gowling WLG Canada LLP</u> <u>Genevieve Cloutier</u> <u>3700-1 Place Ville-Marie</u> <u>Montreal, Quebec H3B 3P4, Canada</u>	

Contact phone +1514-392-9448 Contact phone _____
 Contact email See summary page Contact email _____
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 Other. Describe: _____
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10. Is this claim based on a lease? No
 Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? No
 Yes. Identify the property: _____



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

- No
- Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

- Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
- Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).
- Wages, salaries, or commissions (up to \$15,150* earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).
- Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).
- Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).
- Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority	
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?

- No
- Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

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Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
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I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 08/04/2023
MM / DD / YYYY

/s/Patrick Cajvan
Signature

Print the name of the person who is completing and signing this claim:

Name Patrick Cajvan
First name Middle name Last name

Title Associate

Company Gowling WLG Canada LLP
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____

Contact phone _____ Email _____



KCC ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (877) 634-7180 | International 001-310-823-9000

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District: District of Delaware			
Creditor: Gowling WLG Canada LLP Genevieve Cloutier 3700-1 Place Ville-Marie Montreal, Quebec, H3B 3P4 Canada Phone: +1514-392-9448 Phone 2: +1514-877-3967 Fax: +1514-876-9048 Email: genevieve.cloutier@gowlingwlg.com	Has Supporting Documentation: Yes, please mail physical supporting documentation Related Document Statement: Has Related Claim: No Related Claim Filed By: Filing Party: Creditor		
Disbursement/Notice Parties: Gowling WLG Canada LLP Patrick Cajvan 3700-1 Place Ville-Marie Montreal, Quebec, H3B 3P4 Canada Phone: +1-514-877-3967 Phone 2: Fax: +1-514-878-1450 E-mail: patrick.cajvan@gowlingwlg.com			
Other Names Used with Debtor:	Amends Claim: No Acquired Claim: No		
Basis of Claim: Legal services performed	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Last 4 Digits: Yes - 1737</td> <td style="width: 50%;">Uniform Claim Identifier:</td> </tr> </table>	Last 4 Digits: Yes - 1737	Uniform Claim Identifier:
Last 4 Digits: Yes - 1737	Uniform Claim Identifier:		
Total Amount of Claim: 88,390.45	Includes Interest or Charges: Yes		
Has Priority Claim: No	Priority Under:		
Has Secured Claim: No Amount of 503(b)(9): No Based on Lease: No Subject to Right of Setoff: No	Nature of Secured Amount: Value of Property: Annual Interest Rate: Arrearage Amount: Basis for Perfection: Amount Unsecured:		
Submitted By: Patrick Cajvan on 04-Aug-2023 11:14:10 a.m. Eastern Time Title: Associate Company: Gowling WLG Canada LLP			

Invoice

Plastiq Inc.
 ATTN: Noah Goldberg
 Head of Operations
 77 City Centre Drive, Suite 501
 Mississauga ON L4B 1M5

December 6, 2022
 INVOICE: 19955494

Our Matter: T1031066 / 231737
 RE: Credit Facility with Blue Torch

		HST (13.0%)
Fees for Professional Services	\$60,305.00	\$7,839.65
Disbursements (Taxable)	2,725.19	
Disbursements (Non-Taxable)	<u>926.99</u>	
Total Disbursements	3,652.18	354.27
Total Fees and Disbursements	63,957.18	
Total Taxes	8,193.92	8,193.92
Total Invoice	72,151.10	
Please remit balance due:	In Canadian Dollars	\$72,151.10

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Parna Sabet-Stephenson

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

December 6, 2022
 INVOICE: 19955494

Plastiq Canada Inc.
Our Matter: T1031066
Credit Facility with Blue Torch

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-10-19	3.60	Lisa MacDonnell	Received, reviewed and responded to various correspondence with J. Gratch regarding financing agreement, scope of Canadian work, Canadian entities and related matters; review of financing agreement and organizational chart; correspondence with N. Ning regarding corporate matters.
2022-10-20	0.40	Lisa MacDonnell	Ongoing correspondence with J. Gratch regarding Canadian scope of work and corporate credit parties.
2022-10-24	0.80	Ivy Li	Conduct BIA searches, all province searches to confirm existence of Nearside Business Corp.; arrange for BC and Quebec searches.
2022-10-24	2.00	Ivy Li	Conduct all province searches other than BC and QC against Plastiq Canada Inc.; prepare search summary for ON and BC searches.
2022-10-24	4.10	Lisa MacDonnell	Review of financing agreement; review of organizational chart for Canadian entities; ongoing correspondence with Goodmans regarding due diligence searches; ongoing correspondence with J. Gratch and S. Roberts regarding due diligence matters relating to Canadian entities; discussion with N. Ning regarding national searches and search summary and additional internal discussions relating to Goodman request to conduct national searches.
2022-10-24	1.90	Nicky Ning	Emailed with L. MacDonnell, I. Li, I. Shneider.
2022-10-24	0.80	Riannah Reagh	Conduct BC Due Diligence searches.
2022-10-25	1.20	Madison Finn	Research in data bank regarding Registraire des entreprises (Québec), Register of personal and movable real rights of Québec, Bank of Canada (Québec Agency) and litigation; drafting asset report.
2022-10-25	2.00	Ivy Li	Conduct all province searches other than BC and QC against Plastiq Canada EP Inc. Nearside Business Software Canada Inc. and Hatch Business Software Canada Inc., prior name of Nearside.
2022-10-25	0.50	Lisa MacDonnell	Correspondence with N. Ning regarding due diligence searches.
2022-10-25	0.10	Riannah Reagh	Conduct BC PPR Search.
2022-10-26	3.00	Ivy Li	Continue to prepare search summary for Plastiq Canada Inc.; prepare search summaries for Plastiq Canada EP Inc., Nearside Business Software Canada Inc.; organize search results and double check summaries.

December 6, 2022
 INVOICE: 19955494

2022-10-26	3.50	Lisa MacDonnell	Review of financing agreement; various correspondence with D. Dedic regarding credit agreement and Canadian entities; correspondence with S. Roberts and J. Gratch regarding constating documents and related documents for the Canadian entities; correspondence with N. Ning regarding searches and corporate documents; ongoing correspondence with Goodmans regarding due diligence searches and related matters.
2022-10-26	2.40	Nicky Ning	Reviewed searches; reviewed summary and revised; emailed with lender's counsel, L. MacDonnell.
2022-10-27	2.00	Lisa MacDonnell	Ongoing email correspondence with Goodmans regarding due diligence searches; correspondence regarding shares of Canadian entities; correspondence with Goodmans and J. Gratch regarding BMO collateral pledge and priority agreement; internal correspondence regarding national searches.
2022-10-28	1.70	Lisa MacDonnell	Ongoing email correspondence with Goodmans regarding due diligence searches; email correspondence with J. Gratch regarding litigation searches, BMO pledge and related matters.
2022-10-31	0.10	Ivy Li	Order additional BC searches;
2022-10-31	2.40	Lisa MacDonnell	Ongoing correspondence with Goodmans regarding litigation searches and BMO collateral pledge; ongoing correspondence with J. Gratch regarding review of Canadian law comments in revised financing agreement; correspondence with Goodmans regarding Canadian share pledge and related matters; correspondence and discussions with N. Ning regarding preparation of corporate documents and opinions; correspondence with Goodmans regarding scope of opinion.
2022-10-31	0.40	Riannah Reagh	Conduct Due Diligence searches.
2022-11-01	0.50	Ivy Li	Update search summaries for BC additional searches;
2022-11-02	1.60	Nicky Ning	Emailed and phone called with lender's counsel; reviewed searches; emailed with R. Reagh;
2022-11-03	0.80	Lisa MacDonnell	Review of Canadian pledge; correspondence with N. Ning re: drafting opinion and corporate documents;
2022-11-03	2.50	Nicky Ning	Reviewed pledge agreement; conducted researches; phone called and emailed with L. MacDonnell;
2022-11-07	2.70	Nicky Ning	Reviewed PPSA searches, corporate constating documents; emailed with L. MacDonnell;
2022-11-08	0.30	Chris Colonval	Emails re: BC opinion;
2022-11-08	2.70	Adam Lentowicz-Maciag	Analyzing notice of articles; reviewing file from a British Columbia perspective; determining what legal opinion may be provided from a British Columbia perspective; reviewing draft resolutions and officer certificate;

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2022-11-08	3.80	Lisa MacDonnell	Ongoing correspondence with J. Gratch and S. Roberts re: pledge agreement, corporate documents and related matters; ongoing correspondence with Goodmans re: opinion and pledge matters; internal correspondence re: corporate due diligence, corporate documents, opinion and related matters;
2022-11-08	8.60	Nicky Ning	Drafted corporate documents; emailed and phone called with L. MacDonnell; emailed with lender's counsel, N. Powers;
2022-11-08	2.40	Chris Porter	Reviewing Canadian Securities Pledge Agreement; Reviewing correspondence and opinion matters; Considering corporate matters with respect to Canadian Loan Parties;
2022-11-08	0.10	Chris Porter	Corresponding with lawyer, L. MacDonnell
2022-11-08	1.00	Nancy Powers	Conduct due diligence;
2022-11-09	0.20	Christopher Alam	Discuss share capital opinion with L. MacDonnell;
2022-11-09	0.50	Adam Lentowicz-Maciag	Reviewing email correspondence with S. Roberts; requesting British Columbia corporate records of client; reviewing corporate search results of borrowers;
2022-11-09	3.70	Lisa MacDonnell	Ongoing correspondence with J. Gratch and S. Roberts re: certificated shares, share registers, pledged execution of share certificates and related matters; reviewed and revised opinion; correspondence with Goodmans re: certificated shares and related matters;
2022-11-09	2.40	Nicky Ning	Reviewed share registers; emailed and phone called with L. MacDonnell; emailed with lender's counsel, client;
2022-11-09	0.30	Silvana Pella	Reviewing e-mail from A. Lentowicz-Maclag; conducting searches of PlastiQ Canada EP Inc. and PlastiQ Canada Inc; e-mail to A. Lentowicz-Maclag;
2022-11-09	0.50	Chris Porter	Corresponding with L. MacDonnell regarding BC corporate law matters;
2022-11-10	3.10	Nicky Ning	Phone called and emailed with L. MacDonnell; prepared share transfer powers; duplicated officer's certificates and resolutions; prepared the signature pages package; emailed with lender's counsel, client;
2022-11-10	1.10	Chris Porter	Receiving emails regarding BC law matters related to share certificates; Replying to emails;
2022-11-11	3.60	Lisa MacDonnell	Reviewed and revised opinion and correspondence with C. Porter re: same; ongoing correspondence with LW team and client re: certificated shares, share transfer powers, shares pledged to SVB and related matters;
2022-11-11	0.80	Nicky Ning	Emailed with lender's counsel; phone called with L. MacDonnell;
2022-11-11	0.20	Chris Porter	Receiving emails from US counsel regarding share certificates; Emails regarding opinion matters;

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2022-11-12	0.10	Chris Colonval	Emails re: opinion;
2022-11-12	3.30	Adam Lentowicz-Maciag	Reviewing and editing draft officer certificates and resolutions from a British Columbia perspective; analyzing legal opinion and Canadian security agreement;
2022-11-12	1.90	Chris Porter	Revising opinion and preparing comment;
2022-11-13	1.10	Chris Colonval	Review opinion;
2022-11-13	1.50	Nicky Ning	Emailed L. MacDonnell, US counsel, lender's counsel;
2022-11-14	1.00	Chris Colonval	Review opinion and conference with C. Porter;
2022-11-14	1.30	Nicky Ning	Phone called with L. MacDonnell; revised corporate documents; emailed with US counsel;
2022-11-14	2.70	Chris Porter	Revising opinion; Revising form of director's resolutions;
2022-11-15	0.10	Chris Colonval	Email correspondence;
2022-11-15	0.20	Adam Lentowicz-Maciag	Reviewing delivered share certificates;
2022-11-15	1.70	Nicky Ning	Revised resolutions; emailed lender's counsel, US counsel, client, L. MacDonnell;
2022-11-15	0.80	Chris Porter	Reviewing correspondence regarding opinion and share certificates; Attending to share certificate matters and replying to emails;
2022-11-15	0.20	Nancy Powers	Revise draft PPSA filing;
2022-11-16	0.10	Chris Porter	Receiving emails regarding BC Pledge Agreement and Opinion matters;
2022-11-17	0.30	Chris Colonval	Conference with C. Porter;
2022-11-17	0.50	Nicky Ning	Emailed with L. MacDonnell, lender's counsel, US counsel;
2022-11-17	1.50	Chris Porter	Revising opinion;
2022-11-18	0.40	Chris Colonval	Review revised opinion and financing statement; conference with C. Porter;
2022-11-18	1.40	Lisa MacDonnell	Ongoing correspondence with Goodmans and internally re: comments on opinion, corporate documents and Canadian pledge; ongoing correspondence relating to pledged share certificates and other outstanding matters;
2022-11-18	1.50	Chris Porter	Consultation with M. Todd regarding opinion qualifications; Revising opinion; Revising draft financing statement;
2022-11-21	0.80	Nicky Ning	Revised documents; emailed with lender's counsel, L. MacDonnell, US counsel;
2022-11-21	0.10	Chris Porter	Receiving emails from lender counsel regarding opinion;
2022-11-22	0.50	Nicky Ning	Emailed with L. MacDonnell;
2022-11-22	0.60	Chris Porter	Reviewing and revising opinion;
2022-11-23	1.30	Chris Colonval	Review opinion and conference with C. Porter;
2022-11-23	0.90	Chris Porter	Consultation with C. Colonval regarding opinion; Email to L. MacDonnell regarding opinion;



December 6, 2022
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2022-11-24	0.20	Chris Porter	Telephone with L. MacDonnell regarding opinion;
2022-11-25	0.70	Nicky Ning	Finalized opinion; emailed with L. MacDonnell, lender's counsel;
2022-11-28	0.10	Chris Porter	Receiving emails;

Total Fees for Professional Services

\$60,305.00

December 6, 2022
 INVOICE: 19955494

DISBURSEMENTS

Taxable Costs

Corporate Searches - Taxable	\$2,624.65
TeraView (Ontario) Online Searches & Registration - Taxable	\$3.30
Bank Act - Section 427 Search	\$42.90
Azimut Online Research	\$54.34
Total Taxable Disbursements	<u>\$2,725.19</u>

Non-Taxable Costs

Corporate Searches - Agency	\$785.84
TeraView (Ontario) Online Searches & Registration - Agency	\$12.15
2022-10-24 Minister of Finance - Agency BCOL - BCRS Search Fee	\$7.00
2022-10-24 Minister of Finance - Agency BCOL Service Charge - BCRS Search Fee	\$1.50
2022-10-24 Minister of Finance - Agency BCOL - BCRS Search Fee	\$7.00
2022-10-24 Minister of Finance - Agency BCOL Service Charge - BCRS Search Fee	\$1.50
2022-10-24 Minister of Finance - Agency BCOL - BCRS Search Fee	\$7.00
2022-10-24 Minister of Finance - Agency BCOL Service Charge - BCRS Search Fee	\$1.50
2022-10-24 Minister of Finance - Agency BCOL - BPPRVC1	\$7.00
2022-10-24 Minister of Finance - Agency BCOL Service Charge - BPPRVC1	\$1.50
2022-10-24 Minister of Finance - Agency BCOL - BPPRVC1	\$7.00
2022-10-24 Minister of Finance - Agency BCOL Service Charge - BPPRVC1	\$1.50
2022-10-24 Minister of Finance - Agency BCOL - BPPRVC1	\$7.00
2022-10-24 Minister of Finance - Agency BCOL Service Charge - BPPRVC1	\$1.50
2022-10-25 Minister of Finance - Agency BCOL - BPPRVC1	\$7.00
2022-10-25 Minister of Finance - Agency BCOL Service Charge - BPPRVC1	\$1.50
2022-10-31 RDPRM - Search - non taxable disbursement Visa- RDPRM- 25 oct 2022	\$11.00

December 6, 2022
 INVOICE: 19955494

2022-10-31	RDPRM - Search - non taxable disbursement Visa- RDPRM- 25 oct 2022	\$22.00
2022-10-31	RDPRM - Search - non taxable disbursement Visa- RDPRM- 24 oct 2022	\$11.00
2022-11-08	Minister of Finance - Agency BCOL - BCRS Search Fee	\$7.00
2022-11-08	Minister of Finance - Agency BCOL Service Charge - BCRS Search Fee	\$1.50
2022-11-08	Minister of Finance - Agency BCOL - BCRS Search Fee	\$7.00
2022-11-08	Minister of Finance - Agency BCOL Service Charge - BCRS Search Fee	\$1.50
2022-11-09	Minister of Finance - Agency BCOL - BCRS Search Fee	\$7.00
2022-11-09	Minister of Finance - Agency BCOL Service Charge - BCRS Search Fee	\$1.50
	Total Non-Taxable Disbursements	<u>\$926.99</u>

December 6, 2022
INVOICE: 19955494

Remittance Copy

Client: 231737 PlastiQ Canada Inc.
Matter: T1031066
RE: Credit Facility with Blue Torch
Amount Due: \$72,151.10 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

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BENEFICIARY BANK: Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER: **0010-00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPU3NYYC - ABA:026005092

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payments.ca@gowlingwlg.com

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Invoice

Plastiq Inc.
 ATTN: Noah Goldberg
 Head of Operations
 77 City Centre Drive, Suite 501
 Mississauga ON L4B 1M5

December 31, 2022
 INVOICE: 19992556

Our Matter: T1031066 / 231737
 RE: Credit Facility with Blue Torch

		HST (13.0%)
Fees for Professional Services	\$8,992.00	\$1,168.96
Disbursements (Non-Taxable)	<u>53.00</u>	
Total Disbursements	53.00	0.00
Total Fees and Disbursements	9,045.00	
Total Taxes	1,168.96	1,168.96
Total Invoice	10,213.96	
Please remit balance due:	In Canadian Dollars	\$10,213.96

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Parna Sabet-Stephenson

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada
 GST/HST: 11936 4511 RT

T +1 (416) 862 7525
gowlingwlg.com

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December 31, 2022
 INVOICE: 19992556

Plastiq Canada Inc.
Our Matter: T1031066
Credit Facility with Blue Torch

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-12-05	0.20	Chris Porter	Receiving emails regarding post-closing matters.
2022-12-07	0.10	Chris Porter	Receiving emails from L. MacDonnell.
2022-12-09	0.50	Lisa MacDonnell	Ongoing correspondence with Goodmans and Lathams regarding outstanding matters relating to Canadian pledge.
2022-12-09	0.80	Nicky Ning	Updated closing agenda; emailed with L. MacDonnell.
2022-12-12	0.80	Lisa MacDonnell	Correspondence with Latham team and client regarding outstanding signature pages, share certificates and matters relating to Canadian pledge.
2022-12-13	0.10	Adam Lentowicz-Maciag	Reviewing email correspondence with V. Deligio.
2022-12-13	1.20	Lisa MacDonnell	Ongoing correspondence with Latham team regarding signature pages, share transfer powers and original share certificates.
2022-12-14	0.50	Nicky Ning	Emailed with L. MacDonnell, client.
2022-12-15	1.50	Lisa MacDonnell	Ongoing correspondence with Goodmans and Latham regarding outstanding share certificate and outstanding matters relating to Canadian pledge agreement; correspondence and discussions with N. Ning and C. Porter regarding signature pages and share certificates.
2022-12-17	0.40	Chris Porter	Reviewing emails regarding status of post-closing matters; instructing assistant regarding tracking matters.
2022-12-19	0.30	Adam Lentowicz-Maciag	Reviewing email correspondence with J. Gratch; reviewing transfer powers.
2022-12-19	0.50	Lisa MacDonnell	Ongoing correspondence with Goodmans and Latham regarding outstanding share certificate and outstanding matters relating to Canadian pledge agreement.
2022-12-19	0.60	Nicky Ning	Emailed with A. Lentowicz-Maciag, US counsel, L. MacDonnell.
2022-12-19	0.10	Chris Porter	Receiving stock powers in mail; forwarding.
2022-12-20	0.60	Nicky Ning	Emailed with US counsel, lender's counsel.
2022-12-27	0.40	Nicky Ning	Emailed L. MacDonnell.
2022-12-28	1.90	Lisa MacDonnell	Ongoing correspondence with Goodmans regarding closing matters relating to Canadian pledge; ongoing correspondence and discussions with N. Ning regarding closing searches and outstanding annual filings regarding Nearside; review of opinion; ongoing correspondence with V. Deligio regarding Nearside corporate counsel; review of

December 31, 2022
 INVOICE: 19992556

			pledge and related documentation.
2022-12-28	0.40	Lisa MacDonnell	Review of corporate searches regarding registered office; correspondence with client regarding Nearside counsel.
2022-12-28	2.10	Nicky Ning	Emailed with US counsel, lender's counsel, N. Powers, L. MacDonnell, client; revised opinion.
2022-12-28	0.20	Chris Porter	Reviewing post-closing emails regarding share pledge.
2022-12-28	0.20	Nancy Powers	Conduct due diligence.
2022-12-30	0.10	Chris Porter	Receiving share certificate.

Total Fees for Professional Services \$8,992.00

DISBURSEMENTS

2022-12-28	Minister of Finance - Agency BCOL - Certificate of GS	\$25.00
2022-12-28	Minister of Finance - Agency BCOL Service Charge - Certificate of GS	\$1.50
2022-12-28	Minister of Finance - Agency BCOL - Certificate of GS	\$25.00
2022-12-28	Minister of Finance - Agency BCOL Service Charge - Certificate of GS	\$1.50
	Total Disbursements	<u>\$53.00</u>

December 31, 2022
INVOICE: 19992556

Remittance Copy

Client: 231737 Plastiq Canada Inc.
Matter: T1031066
RE: Credit Facility with Blue Torch
Amount Due: \$10,213.96 CAD

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84 Bank Street, Ottawa, ON K1P 5N4

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160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

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Invoice

Plastiq Inc.
 ATTN: Noah Goldberg
 Head of Operations
 360 9th Street
 San Francisco CA 94103
 USA

February 24, 2023
 INVOICE: 20008114

Our Matter: T1031066 / 231737
 RE: Credit Facility with Blue Torch

		HST (13.0%)
Fees for Professional Services	\$4,110.00	\$534.30
Disbursements (Taxable)	170.90	
Disbursements (Non-Taxable)	<u>106.00</u>	
Total Disbursements	276.90	22.22
Total Fees and Disbursements	4,386.90	
Total Taxes	556.52	556.52
Total Invoice	4,943.42	
Please remit balance due:	In Canadian Dollars	\$4,943.42

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Parna Sabet-Stephenson

Signed for & on behalf of Gowling WLG (Canada) LLP

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February 24, 2023
 INVOICE: 20008114

Plastiq Canada Inc.
Our Matter: T1031066
Credit Facility with Blue Torch

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2023-01-03	0.90	Adam Lentowicz-Maciag	Reviewing email correspondence with S. Seeber; reviewing release of collateral letter; analyzing share certificate; requesting share certificate and transfer powers be sent to Goodmans LLP.
2023-01-03	0.10	Ivy Li	Order BC certificate of good standing as per N. Ning request.
2023-01-03	3.40	Nicky Ning	Emailed with L. MacDonnell, lender's counsel, C. Porter; phone called with A. Lentowicz-Maciag; compiled loan documents.
2023-01-03	0.20	Chris Porter	Reviewing emails regarding post-closing opinion and share certificates.
2023-01-04	0.10	Adam Lentowicz-Maciag	Requesting document package be delivered to Goodmans LLP.
2023-01-04	0.20	Ivy Li	Order BC certificates of good standing as per N. Ning request.
2023-01-04	2.60	Nicky Ning	Emailed and phone call with US counsels for officer's certificate and resolution; emailed with I. Li, L. MacDonnell, C. Porter, A. Lentowicz-Maciag, lender's counsel regarding closing matters.
2023-01-04	0.20	Chris Porter	Receiving emails regarding post-closing matters; coordinating delivery of share certificates.

Total Fees for Professional Services **\$4,110.00**

DISBURSEMENTS

Taxable Costs

Corporate Searches - Taxable	\$128.00
Courier - FedEx	\$42.90
Total Taxable Disbursements	<u>\$170.90</u>

Non-Taxable Costs

Corporate Searches - Agency	\$106.00
Total Non-Taxable Disbursements	<u>\$106.00</u>

February 24, 2023
INVOICE: 20008114

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Client: 231737 Plastiq Canada Inc.
Matter: T1031066
RE: Credit Facility with Blue Torch
Amount Due: \$4,943.42 CAD

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BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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