

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

**IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO
LIMITED o/a LORETTA FLOUR, 2131413 ONTARIO LIMITED o/a
LORETTA FOODS, 787755 ONTARIO LIMITED o/a NEW DURHAM
TRADING, and o/a NDT FOOD SERVICE and o/a SKYWAY
WHOLESALE and TARBRAC HOLDINGS INC.**

**IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, and SECTION 101 OF THE
COURTS OF JUSTICE ACT, R.S.O. 1990, c. C. 43, as amended**

MOTION RECORD
(returnable 25 May 2012)

Volume 1 of 2

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Loretta Foods, 787755 Ontario Limited o/a New
Durham Trading, and o/a NDT Food Service and
o/a Skyway Wholesale and Tarbrac Holdings Inc.

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TAB 1

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

**IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO
LIMITED o/a LORETTA FLOUR, 2131413 ONTARIO LIMITED o/a
LORETTA FOODS, 787755 ONTARIO LIMITED o/a NEW DURHAM
TRADING, and o/a NDT FOOD SERVICE and o/a SKYWAY
WHOLESALE and TARBRAC HOLDINGS INC.**

**IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, and SECTION 101 of the
COURTS OF JUSTICE ACT, R.S.O. 1990, c. C. 43, as amended**

**NOTICE OF MOTION
(returnable 25 May 2012)**

ERNST & YOUNG INC., (“EYI”) in its capacity as receiver and receiver and manager (in such capacities, the **“Receiver”**) without security, of all of the assets, undertakings and properties of 2110458 Ontario Limited o/a Loretta Flour (**“211”**), 2131413 Ontario Limited o/a Loretta Foods (**“213”**), 787755 Ontario Limited o/a New Durham Trading, and o/a NDT Food Service and o/a Skyway Wholesale (**“787”**) and Tarbrac Holdings Inc. (**“Tarbrac”**, and together with 211, 213 and 787, the **“Debtors”**) will make a motion before a Judge sitting on the Commercial List on 25 May 2012 at 10:00 a.m. at 330 University Avenue, Toronto, Ontario.

THE MOTION WILL BE HEARD ORALLY.

THE MOTION IS FOR AN ORDER:

1. abridging the time of service of this Notice of Motion and Motion Record if necessary, and directing that any further service of this Notice of Motion and the Motion Record be dispensed with such that this Motion is properly returnable on 25 May 2012;

2. approving the Fifth Report of the Receiver dated 18 May 2012 (the "**Fifth Report**") and the activities of the Receiver as described therein;
3. approving the fees and disbursements of the Receiver, its Canadian legal counsel, Borden Ladner Gervais LLP and Kronis, Rotsztain, Margles, Cappel LLP, and the Receiver's U.S. counsel, Honigman Miller Schwartz and Cohn LLP;
4. approving the Receiver's final statement of receipts and disbursements;
5. approving the payment of any monies remaining in the hands of the Receiver, including all further monies received in relation to the Debtors and the Debtors' property, assets and undertaking, to Bank of Montreal;
6. authorizing continued access by BMO and Signature Bank ("**Signature**") to the books, records, documents and other information of the Debtors' in the possession or control of the Receiver (the "**Books and Records**") until the expiry of the Retention Period (as defined below) (the "**Continued Access**"), provided that BMO and Signature pay the fees and disbursements incurred by the Receiver in connection with fulfilling its obligations in respect of the Continued Access;
7. authorizing the Receiver, for the duration of the Retention Period (as defined below) to grant access to U.S. authorities including the United States Attorney's Office for the Eastern District of New York and Canadian authorities including the Royal Canadian Mounted Police, and their respective legal advisors to the Books and Records, and to permit them to make, retain and take away copies of the Books and Records provided that such access is in respect of possible investigation or litigation of the affairs of the Debtors (the "**Future Access**"), provided that U.S. authorities including the United States Attorney's Office for the Eastern District of New York and Canadian authorities including the Royal Canadian Mounted Police shall pay the fees and disbursements incurred by the Receiver in connection with fulfilling its obligations in respect of the Future Access;
8. authorizing the Receiver to destroy or dispose of the Books and Records without further notice to any party on or after the expiry of the Retention Period (as defined below);

9. discharging EYI as Receiver, provided however that notwithstanding its discharge, the Receiver shall retain the Books and Records for a period of four years (the “**Retention Period**”) from the date of the order;
10. releasing EYI from any and all liability; and
11. such further and other relief as counsel may advise and this Honourable Court may permit.

THE GROUNDS FOR THE MOTION ARE:

1. EYI was appointed Interim Receiver of the Debtors by Order of Mr. Justice Campbell dated 10 November 2010. On 26 November 2010, EYI was appointed Receiver of the Debtors by Order of Mr. Justice Wilton-Siegel (the “**Receivership Order**”);
2. Pursuant to the terms of the Receivership Order and other Orders of this Court made in these receivership proceedings, the Receiver sold all of the assets of the Debtors, save for certain outstanding accounts receivable. Approximately \$79,000 of such outstanding accounts receivable of 213 have been referred to a collection agency for collection (the “**Remaining Spice Receivables**”). The Receiver pursued approximately \$660,000 of such outstanding accounts receivable of 787 by way of action (the “**Excluded Food Service Receivables**”), but for various reasons as set out in the Fifth Report, the Receiver ceased its activities in this respect;
3. all the realizable assets of the Debtors other than the collecting of Remaining Spice Receivables and the Excluded Food Service Receivables have either been sold or collected;
4. the Receiver has completed its mandate under the Receivership Order and other Orders made in these proceedings and it is therefore appropriate that the Receiver be discharged at this time subject to retaining the Books and Records for the duration of the Retention Period in order to allow Continued Access to BMO and Signature. The Receiver may also need to provide Future Access to the United States Attorney’s Office for the Eastern District of New York or other U.S. authorities in connection with a certain grand jury

investigation of certain business associates of the Debtors and to the Royal Canadian Mounted Police or other Canadian authorities;

5. the Receiver has performed a variety of activities in furtherance of its responsibilities under the Receivership Order and other Orders made in these proceedings, as set out in the Fifth Report and in the reports of the Receiver previously filed with the Court (collectively, the "**Receiver's Reports**") and expects to perform such incidental duties as may be required to complete the administration of the receivership proceedings of the Debtors;
6. in performing the activities outlined in the Receiver's Reports, the Receiver and its legal counsel, have provided professional services and have incurred fees and disbursements;
7. rules 1.04, 2.01, 2.03, 3.02, and 37 of the *Rules of Civil Procedure* (Ontario); and
8. such further and other grounds as counsel may advise and this Honourable Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

1. the Fifth Report of Ernst & Young Inc., as Receiver dated 18 May 2012; and
2. such further and other material as counsel may advise and this Honourable Court may permit.

18 May 2012

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IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO LIMITED o/a LORETTA FLOUR, 2131413 ONTARIO LIMITED o/a LORETTA FOODS, 787755 ONTARIO LIMITED o/a NEW DURHAM TRADING, and o/a NDT FOOD SERVICE and o/a SKYWAY WHOLESALE and TARBRAC HOLDINGS INC.

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ONTARIO

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

PROCEEDINGS COMMENCED AT TORONTO

NOTICE OF MOTION
(returnable 25 May 2012)

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Ontario Limited o/a New Durham Trading, and o/a NDT
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TAB 2

**ONTARIO
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IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO LIMITED O/A LORETTA FLOUR, 2131413 ONTARIO LIMITED O/A LORETTA FOODS, 787755 ONTARIO LIMITED O/A NEW DURHAM TRADING, AND O/A NDT FOOD SERVICE AND O/A SKYWAY WHOLESALE AND TARBRAC HOLDINGS INC.

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**FIFTH REPORT TO THE COURT
OF ERNST & YOUNG INC., AS RECEIVER**

18 May 2012

I. BACKGROUND AND THE CONTEXT OF THIS REPORT

1. The particular purposes of this report are set out in the next section (Section II) of this report to the Court. The purpose of this section is to provide background and to frame the balance of this report.
2. Ernst & Young Inc. (“EYI”) was appointed interim receiver (the “**Interim Receiver**”) of the Loretta Group (as defined below) (the “**Interim Receivership Proceedings**”) by Order of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated 10 November 2010 (the “**Interim Receivership Order**”). The Interim Receivership Order was made pursuant to section 47(1) of the *Bankruptcy and Insolvency Act* (the “**BIA**”) and section 101 of the *Courts of Justice Act*. As such, the powers of the Interim Receiver

were somewhat limited. Attached as **Appendix "A"** is a copy of the Interim Receivership Order.

3. The application for the appointment of the Interim Receiver was made by Bank of Montreal ("**BMO**"), the senior secured creditor of the Loretta Group. At the time of the application for the Interim Receiver, BMO was owed approximately \$17.6 million on account of secured loans made to the Loretta Group.
4. A few weeks after the appointment of the Interim Receiver, BMO applied for and obtained an Order from the Court dated 26 November 2010 (the "**Receivership Order**") appointing EYI as receiver, and receiver and manager, (the "**Receiver**") of the Loretta Group (the "**Receivership Proceedings**"). The Receivership Order was made pursuant to section 243 of the BIA and gave the Receiver broader powers, including the power to sell the businesses. A copy of the Receivership Order is attached as **Appendix "B"**.
5. The Loretta Group consists of the following four businesses:
 - (a) the "Loretta Flour Division", operated by 2110458 Ontario Limited o/a Loretta Flour ("**211**"), which produced various types of hard wheat flour that was sold to retail, food service and industrial customers (the "**Flour Business**");
 - (b) the "Loretta Spice Division", operated by 2131413 Ontario Limited o/a Loretta Foods ("**213**"), which sourced spices and food mixes for redistribution, as well as blending and repackaging spices for use in various packs and sizes for sale to retail and institutional customers (the "**Spice Business**");
 - (c) the "Food Service and Catering Division", operated by 787755 Ontario Limited o/a New Durham Trading and o/a NDT Food Service and o/a Skyway Wholesale ("**787**"), which prepared, on a daily basis, fresh food items such as sandwiches, grab and go meals, soups, fresh salads, desserts and pastries for sale by or in mobile caterers, vending machines, contract caterers and convenience stores (the "**Food Services Business**"). 787 also

carried on a business trading bulk sugar, flour, spices and other items under the registered trade names "New Durham Trading" and/or "Skyway Wholesale" (the "**Trading Business**"). The Trading Business was directed by Mr. Giuseppe Gatti, the individual responsible for overall direction of the Loretta Group; and

- (d) Tarbrac Holdings Inc. ("**Tarbrac**", and together with 211, 213 and 787, the "**Debtors**" or the "**Loretta Group**"), which is a holding company that holds investments in 211, 213 and North Dakota Holdings Ltd. (a related company), all of which are wholly-owned subsidiaries of Tarbrac.

6. As part of the Receiver's mandate under the Receivership Order and certain other Orders of the Court, the Receiver conducted separate marketing and sales processes for the Flour, Spice and Food Businesses of the Loretta Group and sold them with the approval of the Court. However, the Receiver did not attempt to operate the Trading Business nor market it for sale since 787 ceased to carry on the Trading Business prior to the Interim Receivership Proceedings (although certain of the related accounts receivable remained on its balance sheet).
7. Despite the Receiver's efforts, recoveries from sales of the businesses and assets of the Loretta Group have been limited. Realizations have not been sufficient to see the Receiver's borrowings from BMO repaid in full or to make distributions to any of the Loretta Group's secured creditors, including BMO, or any of the Loretta Group's unsecured creditors.
8. The reasons for the level of recoveries are set out in previous reports to the Court. In summary, the values of the Loretta Group's assets appear to have been significantly overstated, the assets did not exist or could not be located. The most significant of these kinds of issues are described in the Receiver's report to the Court dated 4 February 2011 which is attached to this report as **Appendix "C"**.

9. The Receiver has completed its work and seeks approval of its fees and expenses and those of its counsel, and its discharge, subject to limited ongoing responsibilities related to the Loretta Group's books and records.

II. PURPOSE OF REPORT

10. The purpose of the fifth report of the Receiver (the "**Fifth Report**") is to:
 - (a) report to the Court on the bankruptcy proceedings of 787;
 - (b) report to the Court on the status of the realizations of the remaining assets of the Spice Business and the Food Services Business;
 - (c) report to the Court on certain matters in connection with the Chapter 7 filing of Quality Food Brands, Inc. ("**Quality**" or "**Quality Foods**"), a debtor of the Loretta Group and a subsidiary of Synergy Brands, Inc. ("**Synergy**"), another debtor of the Loretta Group;
 - (d) report to the Court on the final receipts and disbursements in the Receivership Proceedings ("**Final R&D**");
 - (e) request that the Court grant an Order:
 - (i) approving the Fifth Report and the activities of the Receiver as described therein;
 - (ii) approving the fees and disbursements of the Receiver, the Receiver's Canadian counsel, Borden Ladner Gervais LLP ("**BLG**"), and Kronis, Rotsztain, Margles, Cappel LLP ("**KRMC**"), and the Receiver's U.S. counsel, Honigman Miller Schwartz and Cohn LLP ("**Honigman**");
 - (iii) approving the Receiver's Final R&D;
 - (iv) approving the payment of any monies remaining in the hands of the Receiver together with all further monies received in relation to the

Debtors and the Debtors' property, assets and undertaking to BMO on account of the loans made by BMO to the Receiver;

- (v) authorizing continued access (the "**Continued Access**") by BMO and Signature Bank ("**Signature**"), at their own cost and expense, to the books, records, documents and other information of the Debtors' in the possession or control of the Receiver (the "**Books and Records**"), until the expiry of the Retention Period (as defined below);
- (vi) authorizing the Receiver, for the duration of the Retention Period (as defined below), to grant access to U.S. authorities including the United States Attorney's Office for the Eastern District of New York and Canadian authorities including the Royal Canadian Mounted Police, and their respective legal advisors to the Books and Records, and to permit them to make, retain and take away copies of the Books and Records at their own cost and expense provided that such access is in respect of possible investigation or litigation of the affairs of the Debtors;
- (vii) authorizing the Receiver to destroy or dispose of the Books and Records without further notice to any party on or after the expiry of the Retention Period (as defined below);
- (viii) discharging EYI as Receiver, provided however that notwithstanding its discharge, the Receiver shall retain the Books and Records for a period of four years (the "**Retention Period**") from the date of the Order in order to allow Continued Access; and
- (ix) releasing EYI from any and all liabilities.

11. The Interim Receiver will also be bringing a companion motion for an Order, among other things, approving its activities as set out in the First Report of the Interim Receiver dated 25 November 2010 and in the Second Report of the Interim Receiver dated 18 May 2012, and authorizing its discharge as Interim Receiver of the Loretta Group.

III. TERMS OF REFERENCE

12. In preparing this Fifth Report, the Receiver has relied upon the books and records of the Debtors, conversations with operating management and employees of the Debtors, and other information from various sources. The Receiver has assumed that the information with which it has been provided is accurate and complete. The Receiver has not audited, reviewed or otherwise verified such information.
13. The activities of the Interim Receiver and Receiver covering the period from 10 November 2010 to 31 October 2011 have been detailed in the following reports previously filed with the Court:

<u>Report</u>	<u>Date</u>	<u>Period</u>
First Report – Interim Receiver	25 November 2010	10 November – 26 November 2010
First Report – Receiver	10 January 2011	26 November 2010 – 10 January 2011
First Confidential Report - Receiver	4 February 2011	26 November 2010 – 4 February 2011
Second Report - Receiver	9 February 2011	10 January – 9 February 2011
Third Report – Receiver	9 May 2011	9 February– 9 May 2011
Supplement to the Third Report - Receiver	12 May 2011	9 May– 12 May 2011
Fourth Report - Receiver	14 July 2011	12 May– 14 July 2011
Second Confidential Report - Receiver	31 October 2011	4 February – 31 October 2011

14. All documents relating to the Interim Receivership Proceedings and the Receivership Proceedings, including reports to Court by the Interim Receiver and Receiver, can be found on the Receiver's website at www.ey.com/ca/Loretta.

IV. BANKRUPTCY PROCEEDINGS OF 787

15. On 30 November 2010, immediately following the granting of the Receivership Order, BMO filed applications for bankruptcy orders in respect of each of the Debtors. The Receivership Order permitted the commencement of bankruptcy applications against the members of the Loretta Group but prohibited further steps in respect of such applications without leave of the court.
16. On 19 December 2011, BMO applied for an order to lift the stay of proceedings under the Receivership Order so that it could proceed with its bankruptcy application against 787. BMO chose not to apply for a bankruptcy order in respect of any of the other Debtors. The 787 bankruptcy application was uncontested and a bankruptcy order (the "**Bankruptcy Order**") was made by the Court. EYI was appointed trustee in bankruptcy of the estate of 787. A copy of the Bankruptcy Order is attached as **Appendix "D"**.

V. REALIZATION OF REMAINING SPICE AND FOOD SERVICES ASSETS

Food Services Business

17. The sale of the Food Services Business excluded certain past-due Food Services Business accounts receivable (the "**Excluded Food Services Receivables**") so that the Receiver could attempt to collect these accounts itself.
18. The Excluded Food Services Receivables consisted of four accounts with a combined balance of approximately \$660,000. The Receiver retained KRMC, a law firm specializing in collection actions, to assist in pursuing these accounts. KRMC commenced four actions against four separate account debtors.
19. In the first action, KRMC, on behalf of the Receiver, served a Statement of Claim and the account debtor filed a statement of defence. No further steps were taken in these proceedings as it was not cost effective to do so.
20. In the second action, the account debtor made an assignment in bankruptcy. No further steps were taken in these proceedings.

21. KRMC, on behalf of the Receiver, obtained default judgments against the remaining two account debtors and steps were taken to enforce those judgments. Following KRMC's investigations however, it did not appear that the two judgment debtors are in operation and accordingly, the collection of the amounts owing by the judgment debtors is unlikely.
22. As a result, based on the recommendation of KRMC, the Receiver concluded that it would not be cost effective to continue its efforts to collect the Excluded Food Services Receivables. The Receiver will not take any further steps to pursue the collection of the Excluded Food Services Receivables.

Spice Business

23. Of the \$209,000 of the outstanding accounts receivable of the Spice Business, the Receiver has collected approximately \$130,000. The balance (the "**Remaining Spice Receivables**") of these accounts (approximately \$79,000) consists of account debtors who are claiming set-off for various reasons, including damage to their ongoing operations due to cessation of ongoing supply and amounts owing to the account debtor by another member of the Loretta Group.
24. The Receiver retained a collection agency to collect the Remaining Spice Receivables on a success-fee basis. Any amounts recovered by the collection agency will be paid over to BMO as repayment of the borrowings of the Receiver under the Receiver's Certificates, which form a charge on the assets of the Loretta Group pursuant to the Receivership Order.

VI. DEVELOPMENTS IN THE QUALITY BANKRUPTCY PROCEEDINGS

25. The Loretta Group had significant business dealings with the Synergy Group of Companies (as defined below) located in the U.S. The Synergy Group of Companies includes the following companies:

(a) Synergy Brands, Inc. ("**Synergy**");

(b) PHS Group, Inc. ("**PHS**"), a subsidiary of Synergy; and

(c) Quality Food Brands Inc. ("**Quality**"), a subsidiary of Synergy.

26. Synergy and PHS filed voluntary petitions for bankruptcy under Chapter 7 of Title 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the Eastern District of New York. PHS filed an involuntary petition for liquidation under Chapter 7 against Quality in the U.S. Bankruptcy Court for the Eastern District of New York. The involuntary petition was approved by the Court (collectively, the "**Synergy Group Bankruptcy Proceedings**").
27. On April 12, 2012, the United States Attorney in the Eastern District of New York filed a grand jury indictment (the "**Indictment**") against Mair Faibish, the former Chief Executive Officer of Synergy. The Indictment included allegations that Mr. Faibish conspired to commit securities and bank fraud and issued false reports to the Securities and Exchange Commission, among other allegations.
28. The Receiver has monitored the Synergy Group Bankruptcy Proceedings and has participated in a limited way in order to determine whether there might be any recovery for the Loretta Group. The Receiver has concluded that there is unlikely to be any recovery for the Loretta Group.

VII. FINAL STATEMENT OF RECEIPTS AND DISBURSEMENTS

29. The Receiver has prepared a statement of the Final R&D (rounded to the nearest dollar) dealing with the period of the Receivership Proceedings. A copy of the Final R&D is attached as **Appendix "E"** and is summarized below:

Bank balances on Nov 26/10	\$324,745
Net realizations from Food Services Business	(47,405)
Net realizations from Spice Business	775,510
Net realizations from Flour Business	333,138
Head office and miscellaneous disbursements	(390,755)
Receivership administration disbursements	(1,654,640)
Receiver's certificate borrowings from BMO	<u>695,407</u>
Net cash receipts	<u>0</u>

30. Brief explanations of certain of the line items above are as follows:

- (a) Net realizations from the Food Services Business represent the proceeds from the sale of the Food Services Business to Rosedale, net of the negative cash flow from the interim operation of the Food Services Business while it was marketed and sold. As indicated in previous reports of the Receiver, the Mississauga premises of the Debtors (the "**Davand Premises**") included both the Food Services Business and the Loretta Group head office premises. For administrative convenience, however, all rent and utilities paid in respect of the Davand Premises were treated as operating disbursements of the Food Services Business rather than attempting to allocate a portion to head office disbursements;
- (b) Net realizations from the Spice Business represent the net positive cash flow from the interim operation of the Spice Business during the Receiver's sale process and the wind-down of the Spice Business, plus the net proceeds of the auction of the Spice Business assets;
- (c) Net realizations from the Flour Business represent the proceeds from the sale of the Flour Business to JEF, less the negative cash flow incurred to maintain and protect the assets of the Flour Business while it was marketed and sold;
- (d) Head office and miscellaneous disbursements represent disbursements for salaries and benefits of head office staff, amounts paid to retain key personnel at head office and all three operating businesses, insurance costs for the Loretta Group in its entirety, and other miscellaneous amounts. For administrative convenience, the Receiver has not attempted to allocate amounts such as insurance costs and retention payments to the operating businesses; and
- (e) Receivership administration disbursements represent fees of the Interim Receiver, the Receiver and their counsels, amounts paid to the contract

controller engaged by the Receiver and to other professionals in respect of the expenses incurred in establishing the various sales processes by the Receiver, and interest paid to date on borrowings under Receiver's certificates.

31. As previously reported by the Receiver in the Fourth Report, net receipts in the Loretta Group receivership have been substantially less than the Receiver had originally anticipated based on the internal financial statements of the Loretta Group (which indicated consolidated assets and year-to-date net income of \$64.7 million and \$2.8 million, respectively, at 30 September 2010) and on oral statements made by the Loretta Group's management concerning the level of unsolicited interest in the businesses from third parties and with respect to the appraised values of certain assets.

VIII. COMPLETION OF RECEIVERSHIP PROCEEDINGS

32. The Receiver has substantially completed the administration of the Receivership Proceedings of the Loretta Group other than collection of any amounts in respect of the Remaining Spice Receivables and the payment of such amounts to BMO.
33. All the realizable assets of the Debtors other than the Remaining Spice Receivables and the Excluded Food Service Receivables have either been sold or collected. All proceeds received have been distributed to BMO in partial repayment of the loan advances from BMO to the Receiver under the Receiver's Certificates. The Receiver's Certificate advances currently total \$695,407. The remaining amount owing to BMO pursuant to the Receiver's Certificates or under its secured loan to the Loretta Group will not be repaid.

IX. RECORDS RETENTION

34. The Receiver has possession and control of the Books and Records of the Debtors, which consist of 356 boxes of documents and certain computer equipment and electronic records.
35. Pursuant to the Order of the Court dated 10 February 2011 (a copy of which is attached as **Appendix "F"**), BMO, Signature, and their respective legal and financial advisors,

were authorized to make, retain and take away copies of the books and records of the Debtors in the possession of the Receiver, at their own cost (including the fees and expenses incurred by the Receiver in connection therewith) to assist with BMO's and Signature's litigation proceedings against the principals of the Debtors and their associates.

36. As at the date of this Report, the proceedings commenced by BMO against certain members of the Loretta Group are ongoing. While Signature has not yet commenced any proceedings, it has reserved its rights in respect of the activities of the Loretta Group and/or certain of its officers, employees and business affiliates. Accordingly, BMO and Signature may require future continued access to the Books and Records of the Debtors.
37. Further, the Receiver may need to provide future access to the Books and Records to the United States Attorney's Office for the Eastern District of New York (the "**U.S. Attorney**") or the Royal Canadian Mounted Police ("**RCMP**"). According to certain motion materials filed in the PHS ("**PHS**") and Synergy Group Bankruptcy Proceedings (together with PHS and Quality, the "**Synergy Entities**") by certain secured creditors of PHS, it was stated that the U.S. Attorney initiated an investigation of certain entities in the Synergy Group of Companies in early 2010 which included executing a search warrant of the Synergy Entities offices of those entities, seizing certain documents and serving a grand jury subpoena on those entities for additional documents with regards to a federal grand jury investigation of the Synergy Entities (the "**Grand Jury Investigation**"). The Receiver understands that the Indictment was the result of the Grand Jury Investigation. To date, the Receiver has not been contacted by the U.S. Attorney's office or the Royal Canadian Mounted Police in respect of the Grand Jury Investigation or Indictment.
38. Accordingly, in order to make the Books and Records of the Debtors available to BMO, Signature and the U.S. Attorney and the RCMP, if required, the Receiver recommends that an Order be made:
 - (a) authorizing the Receiver to retain the Books and Records notwithstanding its discharge for a period of four years (the "**Retention Period**") from the

date of the Order and to continue to provide access to BMO and Signature, and their respective counsel, to the Books and Records during the Retention Period;

- (b) authorizing the Receiver to grant access, for the duration of the Retention Period, to the U.S. Attorney or other U.S. authorities and the RCMP or other Canadian authorities to the Books and Records, and to permit them to make, retain and take away copies of the Books and Records at their own cost and expense provided that such access is in respect of possible investigation or litigation of the affairs of the Debtors; and
- (c) authorizing the Receiver to destroy or dispose of the Books and Records without further notice to any party on or after the expiry of the Retention Period.

X. PROFESSIONAL FEES AND DISBURSEMENTS

- 39. During the Receivership Proceedings, for the period 26 November 2010 to the completion of the Receivership Proceedings, the Receiver's accounts amounted to \$900,382.80 in fees, \$81,395.48 in disbursements and \$127,631.18 in HST for a total amount of \$1,109,409.46. The Receiver has rendered a final account for its activities to complete the administration of the Receivership Proceedings. The final account is based on an estimate of its fees and disbursements for a total of \$17,243.80, consisting of \$14,000.00 in fees, \$1,260.00 in disbursements and \$1,983.80 in HST. In respect of such fees and disbursements, the Affidavit of Mike P. Dean sworn May 18, 2012 is attached hereto as **Appendix "G"** and copies of the accounts rendered by the Receiver.
- 40. During the Receivership Proceedings, for the period 27 November 2010 to 16 May 2012, BLG rendered legal services to the Receiver for a total of \$324,785.69, comprising of \$271,792.84 in fees, \$15,802.88 in taxable and non-taxable disbursements and \$37,189.97 in HST. Barring unforeseen circumstances, the fees and disbursements of BLG for the period 17 May 2012 to completion of all work relating to the Receivership Proceedings will not exceed \$15,000. In respect of such fees and disbursements, the

Affidavit of Roger Jaipargas sworn 18 May 2012 is attached hereto as **Appendix "H"** and includes copies of the accounts rendered by BLG.

41. During the Receivership Proceedings, for the period 15 March 2011 to 3 February 2012, KRMC rendered legal services to the Receiver for a total of \$17,886.39, comprising of \$12,635.00 in fees, \$3,354.63 in disbursements and \$1,896.76 in HST. In respect of such fees and disbursements, the Affidavit of Mark Lieberman sworn February 3, 2012 is attached as **Appendix "I"** and includes copies of the accounts rendered by KRMC.
42. During the Receivership Proceedings, for the period November 10, 2010 to February 18, 2012, Honigman rendered legal services to the Receiver for a total of USD \$36,496.10, comprising of USD \$35,597.50 in fees, USD\$898.60 in disbursements. In respect of such fees and disbursements, Affidavit of Tricia A. Sherick sworn 28 February 2012 is attached as **Appendix "J"** and includes copies of the accounts rendered by Honigman.
43. The fees and disbursements of the Receiver and its counsel are reasonable in the circumstances. The Receiver seeks the approval of the Court of the fees and disbursements of the Receiver and its counsel.

XI. RELIEF SOUGHT BY THE RECEIVER

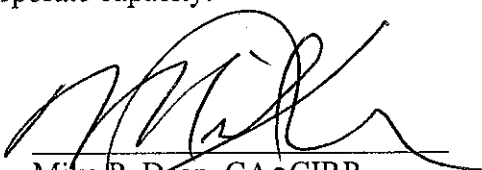
44. The Receiver respectfully requests that this Court grant an Order:
 - (a) approving the Fifth Report and the activities of the Receiver as described therein;
 - (b) approving the fees and disbursements of the Receiver, the Receiver's Canadian legal counsel, BLG and KRMC, and the Receiver's U.S. counsel, Honigman;
 - (c) approving the Receiver's Final R&D;
 - (d) approving the payment of monies remaining in the hands of the Receiver, including all further monies received in relation to the Debtors and the Debtors' property, assets and undertaking to BMO;
 - (e) authorizing Continued Access by BMO and Signature to the Books and Records;

- (f) authorizing the Receiver to grant access to U.S. authorities including the U.S. Attorney and Canadian authorities including the RCMP, and their respective legal advisors to the Books and Records, and to permit them to make, retain and take away copies of the Books and Records at their own cost and expense, provided that such access is in respect of possible investigation or litigation of the affairs of the Debtors for the duration of the Retention Period;
- (g) authorizing the Receiver to destroy or dispose of the Books and Records upon the expiry of the Retention Period;
- (h) discharging EYI as Receiver, provided however that notwithstanding its discharge, the Receiver shall retain the Books and Records for the Retention Period in order to allow Continued Access; and
- (i) releasing EYI from any and all liability.

All of which is respectfully submitted this 18th day of May 2012.

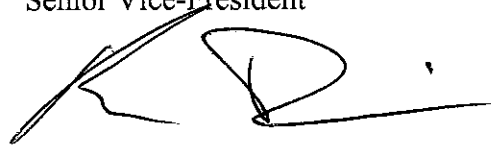
ERNST & YOUNG INC., in its capacity as Receiver and Receiver and Manager of 2110458 Ontario Limited o/a Loretta Flour, 2131413 Ontario Limited o/a Loretta Foods, 787755 Ontario Limited o/a New Durham Trading and o/a NDT Food Service and o/a Skyway Wholesale and Tarbrac Holdings Inc. and not in its personal or corporate capacity.

Per:



Mike P. Dean, CA•CIRP
Senior Vice-President

Per:



Rahn Dodick, CA•CIRP
Vice-President

IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO LIMITED o/a LORETTA FLOUR, 2131413 ONTARIO LIMITED o/a LORETTA FOODS, 787755 ONTARIO LIMITED o/a NEW DURHAM TRADING, and o/a NDT FOOD SERVICE and o/a SKYWAY WHOLESALE and TARBRAC HOLDINGS INC.

IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, and SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C. 43, as amended

ONTARIO

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

PROCEEDINGS COMMENCED AT TORONTO

**FIFTH REPORT TO THE COURT OF
ERNST & YOUNG INC., AS RECEIVER**

BORDEN LADNER GERVAIS LLP

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Mary Arzoumanidis - LSUC No. 53915V**

Lawyers for Ernst & Young Inc., in its capacity as
Receiver of 2110458 Ontario Limited o/a Loretta Flour,
2131413 Ontario Limited o/a Loretta Foods, 787755
Ontario Limited o/a New Durham Trading, and o/a NDT
Food Service and o/a Skyway Wholesale and Tarbrac
Holdings Inc.

TAB A

Court File No.: 10-CV-8991-00CL

THE HONOURABLE WJ
JUSTICE CL CAMPBELL

WEDNESDAY, THE 10th
DAY OF NOVEMBER, 2010

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

BETWEEN:

BANK OF MONTREAL

Applicant

and

2110458 ONTARIO LIMITED, 2131413 ONTARIO LIMITED,
787755 ONTARIO LIMITED AND TARBRAC HOLDINGS INC.

Respondents

APPLICATION UNDER SUBSECTION 47(1) OF THE *BANKRUPTCY AND INSOLVENCY*
ACT, R.S.C. 1985, c. B-3, as amended and SECTION 101 OF THE *COURTS OF JUSTICE*
ACT, R.S.O. 1990 c. C.43, as amended

ORDER

THIS MOTION made by Bank of Montreal for an Order pursuant to section 47.1(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing Ernst & Young Inc. ("E&Y") as interim receiver (in such capacity the "Interim Receiver") without security, of all of the assets, undertakings and properties of 2110458 Ontario Limited ("211"), 2131413 Ontario Limited ("213"), 787755 Ontario Limited ("787") and Tarbrac Holdings Inc. ("Tarbrac", and, together with 211, 213 and 787, the "Debtors") was heard this day at 393 University Avenue, Toronto, Ontario.

ON READING the affidavit of Robert Kiefer, sworn November 10, 2010, and the Exhibits thereto and on hearing the submissions of counsel for Bank of Montreal, counsel for E&Y and counsel for the Debtors, no one else appearing, and on reading the consent of E&Y to act as the Interim Receiver,

SERVICE

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

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 47.1(1) of the BIA and section 101 of the CJA, E&Y is hereby appointed Interim Receiver, without security, of all of the assets, undertakings and properties of the Debtors acquired for, or used in relation to a business carried on by the Debtors, including any proceeds thereof (the "Property").

INTERIM RECEIVER'S POWERS

3. THIS COURT ORDERS that the Interim Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Interim Receiver is hereby expressly empowered and authorized to do any of the following where the Interim Receiver considers it necessary or desirable:

- (a) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (b) to monitor the Debtors' receipts and disbursements, including, without limitation, the right to access all information relating to the Debtors' accounts or finance activities at any financial institution, with any trade creditor or with any other party;
- (c) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to

time and on whatever basis, including on a temporary basis, to assist with the exercise of the Interim Receiver's powers and duties, including, without limitation, those conferred by this Order;

- (d) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtors;
- (e) to develop a plan in furtherance of marketing any or all of the Property, including obtaining appraisals of all or any part of the Property as the Interim Receiver in its discretion may deem appropriate, advertising and soliciting offers in respect of the Property or any part or parts thereof, undertaking discussions and negotiations with parties known to have expressed an interest in any or all of the Property, and developing such terms and conditions of sale as the Interim Receiver in its discretion may deem appropriate;
- (f) to report to, meet with and discuss with such affected Persons (as defined below) as the Interim Receiver deems appropriate on all matters relating to the Property and the interim receivership, and to share information, subject to such terms as to confidentiality as the Interim Receiver deems advisable;
- (g) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (h) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have;
- (i) to conduct any examinations under oath deemed necessary, including, without limitation, examinations of Guiseppe Gatti, Peter Nelipa, ~~Torogh Bracken~~ or any other director, officer or employee of the Debtors; 
- (j) to undertake any investigations deemed necessary by the Interim Receiver with respect to the location and/or disposition of assets reasonably believed to be, or to have been, property of the Debtors; and

- (k) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Interim Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE INTERIM RECEIVER

4. THIS COURT ORDERS that (i) the Debtors, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Interim Receiver of the existence of any Property in such Person's possession or control, and shall grant immediate and continued access to the Property to the Interim Receiver.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Interim Receiver 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 Debtors, any transfer of Property outside of the ordinary course of business or obligation incurred by the Debtors outside of the ordinary course of business, 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 Interim Receiver or permit the Interim Receiver to make, retain and take away copies thereof and grant to the Interim Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 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 Interim Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. 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 Interim Receiver for the purpose of allowing the Interim Receiver 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 Interim Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Interim Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Interim Receiver with all such assistance in gaining immediate access to the information in the Records as the Interim Receiver may in its discretion require including providing the Interim Receiver with instructions on the use of any computer or other system and providing the Interim Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE INTERIM RECEIVER

7. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Interim Receiver except with the written consent of the Interim Receiver or with leave of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

8. THIS COURT ORDERS that all rights and remedies against the Debtors, the Interim Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Interim Receiver or leave of this Court, provided, however, that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Debtors to carry on any business which the Debtors are not lawfully entitled to carry on, (ii) exempt the Interim Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE INTERIM RECEIVER

9. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, without leave of this Court.

CONTINUATION OF SERVICES

10. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors 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, transportation services, utility or other services to the Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services. The Debtors shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, 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 Debtors in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Debtors, or as may be ordered by this Court.

EMPLOYEES

11. THIS COURT ORDERS that all employees of the Debtors shall remain the employees of the Debtors until such time as the Debtors may terminate the employment of such employees. The Interim Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Interim Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

LIMITATION ON ENVIRONMENTAL LIABILITIES

12. THIS COURT ORDERS that nothing herein contained shall require the Interim Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "**Environmental Legislation**"), provided, however, that nothing herein shall

exempt the Interim Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Interim Receiver shall not, as a result of this Order or anything done in pursuance of the Interim Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE INTERIM RECEIVER'S LIABILITY

13. THIS COURT ORDERS that the Interim Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Interim Receiver by section 14.06 of the BIA or by any other applicable legislation.

INTERIM RECEIVER'S ACCOUNTS

14. THIS COURT ORDERS that the Interim Receiver and counsel to the Interim Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and that the Interim Receiver and counsel to the Interim Receiver shall be entitled to and are hereby granted a charge (the "**Interim Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Interim Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

15. THIS COURT ORDERS that the Interim Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Interim Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

GENERAL

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

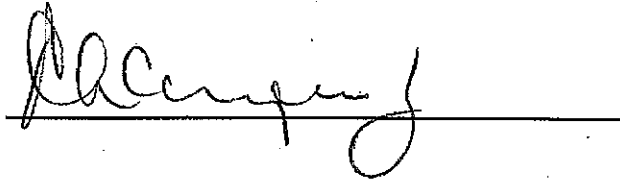
17. THIS COURT ORDERS that nothing in this Order shall prevent the Interim Receiver from acting as a trustee in bankruptcy of the Debtors.

18. 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 Interim Receiver and its 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 Interim Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Interim Receiver and its agents in carrying out the terms of this Order.

19. THIS COURT ORDERS that the Interim Receiver 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 Interim Receiver 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.

20. THIS COURT ORDERS that the Applicant shall have its costs of this Motion, up to and including entry and service of this Order, provided for by the terms of the Respondents' security or, if not so provided by the Respondents' security, then on a substantial indemnity basis to be paid by the Interim Receiver from the Debtors' estate with such priority and at such time as this Court may determine.

21. THIS COURT ORDERS that ^{four} any interested party may apply to this Court to vary or amend this Order on not less than ⁴ seven (7) days' notice to the Interim Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.



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

NOV 10 2010

PER / PAR:



BANK OF MONTREAL

- and -

**2110458 ONTARIO LIMITED, 2131413 ONTARIO LIMITED,
787755 ONTARIO LIMITED AND TARBRAC HOLDINGS INC.**

Applicant

Respondents

Court File No. CV-10-8991-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)
Proceedings commenced at Toronto**

INTERIM RECEIVERSHIP ORDER

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Lawyers for the Applicant

TAB B

Court File No.: CV-10-8991-00CL

THE HONOURABLE MR.)
JUSTICE H.J. WILTON-SINIOR)

FRIDAY, THE 26th *AK-S*

DAY OF NOVEMBER, 2010

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

BETWEEN:

BANK OF MONTREAL

Applicant

and

2110458 ONTARIO LIMITED O/A LORETTA FLOUR,
2131413 ONTARIO LIMITED O/A LORETTA FOODS,
787755 ONTARIO LIMITED O/A NEW DURHAM TRADING, AND O/A NDT FOOD SERVICE
AND O/A SKYWAY WHOLESAL
AND TARBRAC HOLDINGS INC.

Respondents

ORDER

THIS MOTION made by the Applicant for an Order pursuant to subsection 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA"), and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing Ernst & Young Inc. ("E&Y") as receiver and receiver and manager (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of 2110458 Ontario Limited o/a Loretta Flour ("211"), 2131413 Ontario Limited o/a Loretta Foods ("213"), 787755 Ontario Limited o/a New Durham Trading, NDT Food Service and Skyway Wholesale ("787") and Tarbrac Holdings Inc. ("Tarbrac", and, together with 211, 213 and 787, the "Debtors") was heard this day at 393 University Avenue, Toronto, Ontario.

ON READING the affidavit of Robert Kiefer, sworn November 10, 2010, and the Exhibits thereto, and the first report of E&Y, dated November 25, 2010 (the "First Report"), prepared in

its capacity as interim receiver of the Debtors (in such capacity, the "Interim Receiver"), and on hearing the submissions of counsel for Bank of Montreal, ~~counsel for Signature Bank, both~~ ^{#15} ~~secured creditors of the Debtors,~~ counsel for the Interim Receiver and proposed Receiver and counsel for the Debtors, no one else appearing although duly served as appears from the affidavit of service of Stella Kostopoulos sworn November 25, 2010, and on reading the consent of E&Y to act as the Receiver,

SERVICE

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

TITLE OF PROCEEDINGS

2. THIS COURT ORDERS that the title of the within proceedings is hereby amended to such that the Respondents shall be hereafter identified as **"2110458 ONTARIO LIMITED O/A LORETTA FLOUR, 2131413 ONTARIO LIMITED O/A LORETTA FOODS, 787755 ONTARIO LIMITED O/A NEW DURHAM TRADING, AND O/A NDT FOOD SERVICE AND O/A SKYWAY WHOLESALE AND TARBRAC HOLDINGS INC."**.

APPOINTMENT

3. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, E&Y is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtors acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the **"Property"**).

RECEIVER'S POWERS

4. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality

of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of, and exercise control over, the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect of the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtors, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;

- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtors;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (k) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,

- (i) without the approval of this Court in respect of any transaction not exceeding \$250,000, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000; and
- (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act* shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.

- (m) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;

- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have;
- (s) to conduct examinations of any Person as the Receiver considers necessary or appropriate, including, without limitation, examinations of Guiseppe Gatti, Peter Nelipa, Taragh Bracken, Terry Mak, Michael Falcone or any other current or former director, officer, employee or independent contractor of the Debtors;
- (t) to undertake any investigations deemed necessary by the Receiver with respect to the location and/or disposition of assets reasonably believed to be, or to have been, property of the Debtors, including, without limitation, investigating the transactions entered into between one or more of the Debtors and North Dakota Holdings Ltd. ("NDHL"); and
- (u) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

5. THIS COURT ORDERS that (i) the Debtors, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons

acting on their instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

6. THIS COURT ORDERS that NDHL, its current and former directors, officers, employees and independent contractors shall provide such access to books records and documents, information, documents and assistance to the Receiver as the Receiver may request in connection with the dealings between NDHL and any of the Debtors and in connection with the business and affairs of NDHL as they relate to the business and affairs of the Debtors.

7. THIS COURT ORDERS that all Persons, including, without limitation, the current and former officers, directors and employees of any of the Debtors and NDHL shall forthwith advise the Receiver 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 Debtors, any transfer of Property outside of the ordinary course of business or obligation incurred by the Debtors outside of the ordinary course of business, 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 Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 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 Receiver

due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

8. 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 Receiver for the purpose of allowing the Receiver 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 Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

9. THIS COURT ORDERS any and all Persons shall render any necessary assistance to the Receiver to locate, decode, access, and decrypt the Records and any and all information or electronic data to which the Receiver may not have ready and immediate access, including the provisions of all keys, information codes, passwords, pass phrases, or any other such information or knowledge necessary to achieve access thereto, and for the purpose of accessing electronic mail or other data operated or maintained by, or accessible to, the Debtors which may contain any of the Records, including, but not limited to, any electronic mail or other data stored on or pertaining to any email addresses used by the Debtors or their directors, officers and employees.

10. THIS COURT ORDERS that no Person shall destroy or alter any books, records, documents, information, material or Records related to or touching upon the Property, the Debtors, NDHL, or the business, affairs or dealings of the Debtors or NDHL.

11. THIS COURT ORDERS that, notwithstanding the generality of paragraphs 5 to 10 hereof, upon the Receiver's request:

- (a) NDHL shall provide copies of all Records in its possession relating to any transactions with one or more of the Debtors;
- (b) any financial institution which holds or has held accounts for one or more of the Debtors shall confirm the existence of such account(s) and shall provide copies of all statements relating to such account(s); and
- (c) Bell Sympatico, or any other provider of information technology services to the Debtors shall provide copies of any information related to the business of the Debtors requested by the Receiver.

NO PROCEEDINGS AGAINST THE RECEIVER

12. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

13. THIS COURT ORDERS that no Proceeding against or in respect of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

14. THIS COURT ORDERS that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "**eligible financial contract**" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors are not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

15. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

16. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors 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, transportation services, utility or other services to the Debtors 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 Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, 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 Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

17. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

18. THIS COURT ORDERS that all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the Debtors' behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

19. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal

information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

20. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in

Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

21. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

22. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

23. THIS COURT ORDERS that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

24. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the normal rates

and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

25. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

26. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

27. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as **Schedule "A"** hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.

28. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates

evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

SALE PROCESS FOR THE "FOOD SERVICE AND CATERING DIVISION"

29. THIS COURT ORDERS that the sale process developed by E&Y, in its capacity as the Interim Receiver, as outlined in the First Report, shall be carried out by the Receiver substantially in accordance with the timeline annexed as **Schedule "B"** hereto, with such changes as the Receiver deems appropriate in its sole discretion, acting reasonably.

GENERAL

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

31. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors.

32. 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 Receiver and its 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 Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

33. THIS COURT ORDERS that the Receiver 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 Receiver 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.

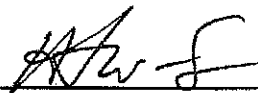
34. THIS COURT ORDERS that the Applicant shall have its costs of this Motion, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estate with such priority and at such time as this Court may determine.

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

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

NOV 26 2010

PER / PAR:



SCHEDULE "A"

RECEIVER'S CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that Ernst & Young Inc., the receiver (the "**Receiver**") of the assets, undertakings and properties 2110458 Ontario Limited o/a Loretta Flour ("**211**"), 2131413 Ontario Limited o/a Loretta Foods ("**213**"), 787755 Ontario Limited o/a New Durham Trading and NDT Food Service ("**787**") and Tarbrac Holdings Inc. ("**Tarbrac**", and, together with 211, 213 and 787, the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the ____ day of November, 2010 (the "**Order**") made in an action having Court file number ____-CL-_____, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$_____, being part of the total principal sum of \$_____ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the ____ day of each month] after the date hereof at a notional rate per annum equal to the rate of ____ per cent above the prime commercial lending rate of Bank of _____ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 20__.

**ERNST & YOUNG INC., solely in its capacity
as Receiver of the Property, and not in its
personal capacity**

Per: _____
Name:
Title:

SCHEDULE "B"

TIMELINE FOR MARKETING AND SALE OF FRESH FOODS AND CATERING DIVISION

November 29 to December 11, 2010	• Prepare brief Confidential Information Memorandum (CIM), including required terms of sale and timeline for submission of purchase offers, and brief Investment Overview e-mail for distribution to prospective purchasers. • Compile list of industry participants that are most likely to be prospective purchasers. • Accumulate available due diligence information and populate electronic data room.
December 14, 2010 to January 7, 2011	• Contact prospective purchasers by phone and e-mail. • Circulate Confidentiality Agreements to interested parties. • Parties executing a Confidentiality Agreement will receive the CIM and access to the electronic data room. • Provide facility tours, as requested.
January 14, 2011	• Deadline for submission of purchaser offers, including required terms of sale.
January 15, 2011 to January 28, 2011	• Analysis and negotiation of purchaser offers. • Selection of successful purchaser. • Application to Court for approval of sale agreement and vesting order. • Closing of sale transaction.

BANK OF MONTREAL

- and -

2110458 ONTARIO LIMITED O/A LORETTA FLOUR,
2131413 ONTARIO LIMITED O/A LORETTA FOODS,
787755 ONTARIO LIMITED O/A NEW DURHAM TRADING, AND
O/A NDT FOOD SERVICE AND O/A SKYWAY WHOLESAL
AND TARBRAC HOLDINGS INC.
Respondents

Applicant

Court File No. CV-10-8991-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceedings commenced at Toronto

RECEIVERSHIP ORDER

AIRD & BERLIS LLP
Barristers and Solicitors
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Suite 1800, Box 754
181 Bay Street
Toronto, ON M5J 2T9
Tel: 416.863.1500
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Steven L. Graff – LSUC No. 31871B
Aaron T. Collins – LSUC No. 55490T

Lawyers for the Applicant

TAB C

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

**IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO
LIMITED O/A LORETTA FLOUR,
2131413 ONTARIO LIMITED O/A LORETTA FOODS,
787755 ONTARIO LIMITED O/A NEW DURHAM TRADING, AND O/A
NDT FOOD SERVICE AND O/A SKYWAY WHOLESALE
AND TARBRAC HOLDINGS INC.**

**IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, and SECTION 101 OF
THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C. 43, as amended**

**FIRST CONFIDENTIAL REPORT TO THE COURT
OF ERNST & YOUNG INC. AS RECEIVER**

4 February 2011

BACKGROUND

Appointments

1. On 10 November 2010, Bank of Montreal ("BMO") made an application to the Court for an order, and the Court made an order (the "**Interim Receivership Order**"), appointing Ernst & Young Inc. ("EYI") as an interim receiver (the "**Interim Receiver**") pursuant to Section 47(1) of the *Bankruptcy & Insolvency Act* and pursuant to Section 101 of the *Courts of Justice Act* of 2110458 Ontario Limited ("211"), 2131413 Ontario Limited ("213"), 787755 Ontario Limited ("787") and Tarbrac Holdings Inc. ("Tarbrac"). A copy of the issued Interim Receivership Order is attached as Appendix "A" to this Report.

2. On 26 November 2010, Bank of Montreal ("**BMO**") made an application to the Court for an order, and the Court made an order (the "**Receivership Order**"), appointing EYI as receiver and receiver and manager (the "**Receiver**") pursuant to Section 243(1) of the *Bankruptcy & Insolvency Act* and pursuant to Section 101 of the *Courts of Justice Act* of the assets, undertakings and properties of 211 o/a Loretta Flour , 213 o/a Loretta Foods, 787 o/a New Durham Trading, and o/a NDT Food Service and o/a Skyway Wholesale and Tarbrac (collectively, the "**Debtors**"). A copy of the issued Receivership Order is attached as Appendix "**B**" to this Report.
3. Both the Interim Receivership Order and the Receivership Order, among other things, authorize and empower the Interim Receiver/Receiver to conduct any examinations deemed necessary and to undertake any investigations deemed necessary with respect to the location and/or disposition of assets reasonably believed to be, or to have been, property of the Debtors.
4. Paragraph 4(n) of the Receivership Order authorizes and empowers the Receiver to report to, meet with and discuss with such affected Persons as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable.

Business of the Debtors

5. 211 operates primarily from leased premises located in Whitby, Ontario. 211 operates under the registered trade name "**Loretta Flour**" and is also known as the "Loretta Flour Division" of the Loretta Group's operations. 211 produces various types of hard wheat flour from wheat sourced from Ontario and Western Canada.
6. 213 operates from leased premises in Mississauga, Ontario under the registered trade name "**Loretta Foods**" and is also known as the "Loretta Spice Division" of the Loretta Group's operation. 213 is responsible for sourcing and redistributing spices and food mixes globally, as well as blending and repackaging spices for use in various packs and sizes to satisfy home use and institutional customers.

7. 787 operates from leased premises in Mississauga, Ontario, and is also known as the "Food Service and Catering Division" of the Loretta Group's operations. Operating under the registered trade name "NDT Food Service", 787 is responsible for the daily production of food items for sale by or in mobile caterers, vending machines, contract caterers and convenience stores. In the recent past, 787 has also engaged in trading bulk sugar, flour, spices and other items, operating under the registered trade names "New Durham Trading" and/or "Skyway Wholesale."

Secured Creditors

8. The primary secured creditors of the Debtors are BMO and Signature Bank, a New York-based financial institution ("Signature").
9. The Receiver understands that BMO is owed approximately US\$17.6 million and C\$50,000 excluding costs and excluding interest accruing from November 4, 2010 (the "BMO Debt"). The Receiver understands that BMO has security upon all of the personal property of the Debtors (including a pledge of the shares of 787) as security for those obligations, and these obligations are cross guaranteed by each of the four Debtors. The BMO Debt arises under two agreements. The first is a term sheet pursuant to which BMO provided four credit facilities to 787, 213 and 211. The second is a discounting facility agreement between 787 and BMO pursuant to which BMO factored certain of 787's accounts receivable. The Receiver has been provided with an opinion by its counsel, Borden Ladner Gervais LLP ("BLG"), that subject to usual qualifications, the security provided by the Debtors to BMO is registered in accordance with the Ontario *Personal Property Security Act* ("OPPSA") against all forms of collateral except consumer goods and is valid and enforceable. The security granted by each of the Debtors to BMO includes charges upon all of the "personal property" Debtors, which includes all of the Debtors books, records, documents and property upon which electronic information is stored.
10. The Receiver understands that 787, 211 and 213 are indebted to Signature in the amount of approximately US\$12.3 million (the "Signature Debt") and that those Debtors have granted security to Signature for that obligation. The Receiver also understands that the

principal of the Loretta Group and Tarbrac have guaranteed those obligations to Signature. The Receiver has been provided by BLG with an opinion that, subject to usual qualifications, the security granted by each of the Debtors to Signature is registered in accordance with the OPPSA against all forms of collateral except consumer goods and is valid and enforceable. The security granted by each of the Debtors to Signature includes charges upon all of the "personal property" of the Debtors, which includes all of the Debtors' books, records, documents and property upon which electronic information is stored.

11. The Receiver understands that there are approximately nine equipment lessors, some of whom may have priority over both BMO and Signature. The Receiver's counsel has not provided the Receiver with opinions in respect of that security.

Sales Process

12. The Receiver is currently implementing a sales process for the Food Service and Catering Division of the Debtors that was authorized by the Receivership Order. The sales process is proceeding in the ordinary course.
13. The Receiver has recently began to implement a marketing and sales process for the Loretta Flour Division and the Loretta Spice Division of the Debtors that was approved by Order of Marrocco J. of the Ontario Superior Court of Justice dated 17 January 2011.

Requests for Information

14. By letter dated 20 January 2011, the Receiver's counsel received a request from BMO's counsel for documentation in the Receiver's possession. Specifically, BMO requested copies of the Debtors' financial records and non-privileged correspondence, electronic and otherwise. A copy of the letter from BMO's counsel is attached as Appendix "C" to this Report.
15. By letter dated 11 January 2011, the Receiver's counsel received a request from Signature's counsel for documentation, electronic materials and information in the Receiver's possession and control. Specifically, Signature requested details regarding the

Debtors' financial records, the tracing of funds and unusual transactions, and information relating to investigations of the Debtor companies and their principals. A copy of the letter from Signature's counsel is attached as Appendix "D" to this Report.

16. As noted, the security granted by the Debtors to each of BMO and Signature extends to the books, records and information to which BMO and Signature have requested access.

PURPOSE

17. This is the first confidential report of the Receiver. The purpose of this First Confidential Report is to:
 - (a) report to the Court concerning the requests received from BMO and Signature;
 - (b) report to the Court on unusual circumstances relating to the Debtors; and,
 - (c) support the making of an Order by the Court authorizing and directing the Receiver to comply with the requests made by BMO and Signature on terms as to confidentiality that will safeguard the rights and interests of BMO, Signature and the Receiver.

TERMS OF REFERENCE

18. In developing this Report, the Receiver has relied upon the books and records of the Debtors, including images of the electronic information contained on the Debtors' computers and servers, and other information from various sources. The Receiver has not audited, reviewed or otherwise verified such information. Nor, for the reasons set out in this Report has the Receiver reviewed all of the information and documents in its possession or under its control.

PRELIMINARY INVESTIGATIVE PROCEDURES

19. The Interim Receivership Order contained powers of examination, and the Receivership Order contained powers of examination and investigation broader than those set out in the model orders.

20. As part of its preliminary review, the Receiver reviewed the Debtors' books and records, and imaged electronic information contained on the Debtors' computers and servers. Much of the information detailed below was obtained by the Receiver in its preliminary investigations. Some information was obtained from BMO, especially that information related to the factored accounts receivable.

ASSET EXISTENCE, OWNERSHIP AND/OR REALIZATION ISSUES

21. As a result of its preliminary investigations and inquiries, the Receiver has noted the following unusual circumstances surrounding assets represented to be property of the Debtors:

- (a) As reported in the First Report of the Interim Receiver to the Court, the Interim Receiver was unable to obtain access to the accounting system of the Debtors until November 18, 2010;
- (b) At or about the time of the appointment of the Interim Receiver, a principal of the Debtors advised the Interim Receiver that the inventory and accounts receivable balances (book value) recorded on the Debtors' most recent unaudited internal financial statements was overstated by approximately \$43 million (as against a stated book value of approximately \$58 million);
- (c) Certain inventory that was apparently represented to BMO to be property of the Debtors, and that was recorded on the Debtors' most recent unaudited internal financial statements at a book value of more than \$10 million, either never existed, was never property of the Debtors, or is unaccounted for;
- (d) There is some evidence of unusual and large transfers of money (millions of dollars) to third parties, including the wiring of money to US bank accounts, for which the Receiver has no explanation;
- (e) The Debtors conducted business with a group of companies in the US. While the relationship between the Debtors and the US entities is unclear, the Receiver has documents and information that appear to indicate that:

- (i) sales by the Debtors to the US entities were below the Debtors' cost;
 - (ii) some of the Debtors' inventory that is unaccounted for may have been located, or reported to have been located, on premises owned or leased by the US entities;
 - (iii) some of the large unexplained transfers appear to have been to persons or places related to or near the US entities or their principals;
 - (iv) there are records of communications between the principals of the Debtors and senior officers of the US entities that may indicate an arrangement that was designed to, and had the effect of, transferring significant amounts from the Debtors to others for no benefit to the Debtors;
- (f) The Receiver has communicated or attempted communications with account debtors or apparent account debtors in respect of outstanding factored accounts receivable (in the aggregate amount of approximately U.S. \$16.5 million). As of the date of this Report, the Receiver has received the following responses: Either
- (i) the account debtors have denied any knowledge of or dealings with the Debtors and alleged that documentation related to the account debts was fabricated;
 - (ii) the account debtors do not exist; or
 - (iii) no response has been received.

CURRENT STATUS

22. Based on the above, and on the responses received to date in the Receiver's sale initiatives, the realizations by the Receiver from the Debtors' will be substantially less than the BMO debt. The receivership is being funded by BMO through receiver's certificates. While certain of the businesses continue to operate in order to provide the prospect of going concern sales, they are cash flow negative, even before professional fees.

23. The principals of the Debtors have been unable to explain to the satisfaction of the Receiver how the assets of the Debtors dissipated to the extent described above, or the disposition of approximately \$30 million advanced to the Debtors by their secured creditors.
24. The Receiver believes that the Debtors and those through whom and with whom they were dealing are not likely aware that the Receiver has imaged the computers and has this information.
25. In the course of discussions about assets and realizations and the whereabouts of assets and the collectability of accounts receivable, the Receiver has disclosed to BMO and to Signature some information concerning the unusual circumstances of this case. In general terms, except for (i) information related to factored accounts receivable that has been provided to BMO (though more has been provided by BMO to the Receiver) and (ii) details of selected e-mails made available to BMO for illustrative purposes to assist BMO in deciding whether to fund further investigative work by the Receiver, the Receiver has not provided documentation or access to BMO or Signature.
26. Paragraph 4(n) of the Receivership Order permits the Receiver to share information with such affected persons as the receiver deems appropriate subject to such terms as to confidentiality as the receiver deems advisable.
27. Both Signature and BMO, through their counsel, have made written requests for access to and copies of books, records and information in the possession of the Receiver.
28. Public disclosure of these requests or the information requested may fundamentally restrict the ability of BMO and Signature to employ remedies.
29. The Receiver believes that the fundamental interests of BMO and Signature are in determining against whom they may have causes of action and in tracing funds and property. Therefore, it would be appropriate for the Receiver to provide the information requested on a confidential basis.

30. The provision of information to BMO and Signature is permitted by the Receivership Order. BMO and Signature both have proprietary security interests in the records to which they seek access.
31. In these circumstances, the Receiver respectfully recommends that it be authorized and directed to provide copies of documents in its possession as receiver and access to documents in its possession or under its control to BMO and Signature at their own cost and expense (including the fees and expenses incurred by the Receiver as proof of that process), and that the Receiver, acting reasonably, be authorized to request that BMO and/or Signature provide a retainer for the payment of the Receiver's fees and expenses in connection therewith.
32. The Receiver respectfully recommends that such copies and access be provided on terms as to confidentiality that will protect and not prejudice BMO or Signature as a consequence of the making of the Receiver's motion and the filing of this Report.

RELIEF SOUGHT BY THE RECEIVER

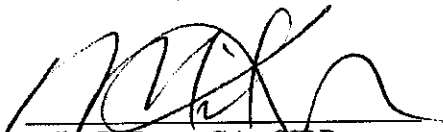
33. The Receiver respectfully requests that this Court grant an Order:
 - (a) authorizing the Receiver to allow BMO, Signature and their respective legal and financial advisors to have access to and make copies of, the records of the Debtors in the possession of the Receiver (the "Information"), at their own expense;
 - (b) providing that BMO and Signature shall not disclose the Information to any person except during the course of litigation;
 - (c) providing that if BMO or Signature obtain an order through the use of any Information, they shall advise the Receiver on a confidential basis;
 - (d) providing that if BMO or Signature commence public proceedings related to the Debtors they shall advise the Receiver and provide the Receiver with a copy of any originating process;

- (e) sealing and treating as confidential the First Confidential Report of the Receiver and all motion materials relating thereto and any Order or endorsement made by the Court in connection therewith; and,
- (f) providing that nothing in the Order affects the right of the Receiver to seek advice and directions from the Court.

All of which is respectfully submitted this 4 February 2011.

ERNST & YOUNG INC.

Acting in its capacity as Receiver and Receiver and Manager of
2110458 Ontario Limited o/a Loretta Flour,
2131413 Ontario Limited o/a Loretta Foods,
787755 Ontario Limited o/a New Durham Trading,
and o/a NDT Food Service and o/a Skyway Wholesale
and Tarbrac Holdings Inc.
and not in its personal or corporate capacity.



Mike P. Dean, CA•CRP
Senior Vice-President

IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO LIMITED o/a LORETTA FLOUR,
2131413 ONTARIO LIMITED o/a LORETTA FOODS, 787755 ONTARIO LIMITED o/a NEW DURHAM
TRADING, and o/a NDT FOOD SERVICE and o/a SKYWAY WHOLESALE and TARBRAC HOLDINGS INC.

Court File No. CV-10-8991-00CL

IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as
amended, and SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C. 43, as amended

ONTARIO

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

PROCEEDINGS COMMENCED AT TORONTO

**FIRST CONFIDENTIAL REPORT TO
THE COURT OF ERNST & YOUNG
INC., AS RECEIVER**

BORDEN LADNER GERVAIS LLP

Barristers and Solicitors
Scotia Plaza
40 King Street West
Toronto, Ontario
M5H 3Y4

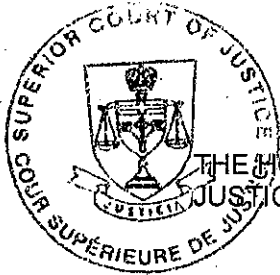
Tel.: 416-367-6000
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Michael MacNaughton - LSUC No. 25889U
Mary Arzoumanidis - LSUC No. 53915V
Harriet Greenwood - LSUC No. 58915H

Lawyers for Ernst & Young Inc., in its capacity as
Receiver of 2110458 Ontario Limited o/a Loretta Flour,
2131413 Ontario Limited o/a Loretta Foods, 787755
Ontario Limited o/a New Durham Trading, and o/a NDT
Food Service and o/a Skyway Wholesale and Tarbrac
Holdings Inc.

::ODMA\FPCDOCS\TOR01\4550823\4

TAB D



**ONTARIO
SUPERIOR COURT OF JUSTICE**

IN BANKRUPTCY AND INSOLVENCY

THE HONOURABLE MR
JUSTICE NEWBOULD

) MONDAY, THE 19th DAY
)
) OF DECEMBER, 2011

**IN THE MATTER OF THE BANKRUPTCY OF
787755 ONTARIO LIMITED O/A NDT FOOD SERVICE
AND O/A NEW DURHAM TRADING AND O/A SKYWAY WHOLESALE
of the City of Mississauga,
in the Province of Ontario**

**BANKRUPTCY ORDER
FORM 91**

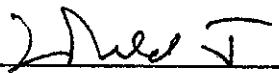
On the application of Bank of Montreal ("**BMO**"), a creditor, filed on the 30th day of November, 2010;

Having heard submissions from counsel to BMO, no one else appearing although attempted to be duly served as evidenced by the affidavit Stella Kostopoulos, sworn November 30, 2010;

And it appearing to the court that the following act of bankruptcy has been committed:

787755 Ontario Limited o/a NDT Food Service and o/a New Durham Trading and o/a Skyway Wholesale (the "**Debtor**") has ceased to meet its liabilities generally as they become due, in that it has failed to pay its obligations to BMO;

1. **THE COURT HEREBY ORDERS** that the Debtor be adjudged bankrupt by virtue of a bankruptcy order hereby made on this date.
2. **THE COURT FURTHER ORDERS** that Ernst & Young Inc., of the City of Toronto, in the Province of Ontario, be appointed as trustee of the estate of the Debtor.
3. **THE COURT FURTHER ORDERS** that the trustee give security in cash or by bond without delay, in accordance with subsection 16(1) of the Act.
4. **THE COURT FURTHER ORDERS** that the costs of BMO be paid out of the estate of the Debtor on taxation of the estate.



TO: 787755 Ontario Limited o/a NDT Food
Service and o/a New Durham Trading and
o/a Skyway Wholesale

District of Ontario
Division No. 09
Estate No. 31-OR-207788-T

TAKE NOTICE that 787755 Ontario Limited o/a
NDT Food Service and o/a New Durham Trading
and o/a Skyway Wholesale is required, pursuant to
section 159 of the *Bankruptcy and Insolvency Act*,
to attend at the office of

_____, the Official
Receiver, at _____
on _____, 2010, at _____
[a.m.][p.m.] o'clock in the _____ noon,
there to answer such questions with respect to the
conduct of the bankrupt corporation, the causes of
its bankruptcy and the disposition of its property as
may be put by the Official Receiver, and take notice
that if you fail to present yourself for examination,
the court may by warrant cause you to be
apprehended and brought up for examination and
may order you to be imprisoned for a term not
exceeding three years.

DATED at Toronto this ____ day of December,
2011.

Official Receiver

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE BANKRUPTCY OF
787755 ONTARIO LIMITED O/A NDT FOOD
SERVICE AND O/A NEW DURHAM TRADING
AND O/A SKYWAY WHOLESALE
of the City of Mississauga,
in the Province of Ontario

BANKRUPTCY ORDER

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Barristers and Solicitors
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Toronto, ON M5J 2T9

Steven L. Graff - LSUC No 31871B
Aaron Collins - LSUC No. 55490T

Tel: 416.863.1500
Fax: 416.863.1515

Lawyers for Bank of Montreal

Applicant

Respondents

Dec 19/11

Court File No. CV-10-8991-00CL

19 Decen 11/11

*The order sought is appropriate.
 787 does not oppose. Order to be
 made I have signed.
 H. Meets*

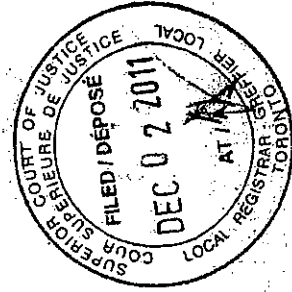
ONTARIO
 SUPERIOR COURT OF JUSTICE
 IN BANKRUPTCY AND INSOLVENCY
 Proceedings commenced at Toronto

MOTION RECORD

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 Aaron T. Collins – LSUC No. 55490T

Lawyers for Bank of Montreal

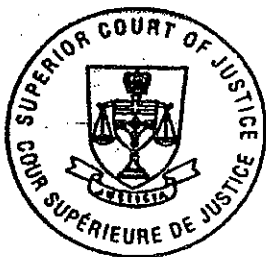


TAB E

ERNST & YOUNG INC.
In its capacity as Receiver & Manager of 2110458 Ontario Inc. et al
SUMMARY OF RECEIPTS AND DISBURSEMENTS (IN \$CDN)
for the period November 26, 2010 to Completion of Receivership Proceedings

Opening balances in Debtors' bank accounts			\$ 324,745.01
Food Services Business			
Receipts			
Proceeds on sale of business	300,000.00		
Receivership period sales	422,165.65		
Collection of pre-receivership A/R	<u>16,165.33</u>		
		738,330.98	
Disbursements			
Cost of sales	(424,064.77)		
Payroll and contract workers	(286,879.41)		
Facility and maintenance costs	<u>(74,791.49)</u>		
		<u>(785,735.67)</u>	
Net cash inflow from Food Services Business			(47,404.69)
Spice Business			
Receipts			
Proceeds on auction and misc. asset sales	146,306.96		
Receivership period sales	1,102,513.53		
Collection of pre-receivership A/R	<u>129,478.66</u>		
		1,378,299.15	
Disbursements			
Cost of sales	(251,484.98)		
Payroll, contract workers and commissions	(179,018.21)		
Facility and maintenance costs	(106,848.35)		
Shipping, transport and vehicle leases	<u>(65,438.09)</u>		
		<u>(602,789.63)</u>	
Net cash inflow from Spice Business			775,509.52
Flour Business			
Receipts			
Proceeds on sale of business	600,000.00		
Receivership period sales	91,942.37		
Collection of pre-receivership A/R	<u>22,167.50</u>		
		714,109.87	
Disbursements			
Facility and maintenance costs	(182,500.74)		
Cost of Sales	(101,717.60)		
Security	(29,475.39)		
Payroll and Contract Employees	<u>(67,278.63)</u>		
		<u>(380,972.36)</u>	
Net cash inflow from Flour Business			333,137.51
Head Office and Miscellaneous Disbursements			
Payroll, contract workers and employee benefits	(261,043.19)		
KERP payments	(31,100.00)		
Net HST and PST remitted	490.71		
Insurance	(45,952.77)		
Other overhead costs	<u>(53,149.16)</u>		
Net head office and miscellaneous disbursements			(390,754.41)
Disbursements related to Receivership Administration			
Interim receiver, receiver and legal fees	(1,575,917.18)		
Contract controller costs and other professional fees	(48,647.41)		
Interest on receiver's certificate borrowings	(18,082.67)		
Costs of sale processes and miscellaneous	<u>(11,992.21)</u>		
Total receivership administration disbursements			(1,654,639.47)
Receiver's certificate borrowings			659,406.53
NET CASH RECEIPTS			\$ -

TAB F



Court File No. CV-10-8991-00CL

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

THE HONOURABLE MR.) THURSDAY, THE 10th DAY
)
JUSTICE MORAWETZ) OF FEBRUARY, 2011

**IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO
LIMITED o/a LORETTA FLOUR, 2131413 ONTARIO LIMITED o/a
LORETTA FOODS, 787755 ONTARIO LIMITED o/a NEW DURHAM
TRADING, and o/a NDT FOOD SERVICE and o/a SKYWAY
WHOLESALE and TARBRAC HOLDINGS INC.**

**IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, and SECTION 101 OF
THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C. 43, as amended**

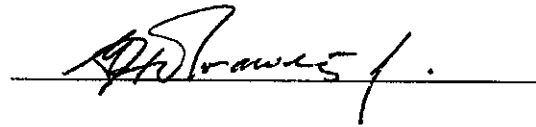
ORDER

THIS MOTION, made *in camera* by Ernst & Young Inc., in its capacity as receiver and receiver and manager (in such capacities, the “Receiver”) without security, of all of the assets, undertakings and properties of 2110458 Ontario Limited o/a Loretta Flour (“211”), 2131413 Ontario Limited o/a Loretta Foods (“213”), 787755 Ontario Limited o/a New Durham Trading, NDT Food Service and Skyway Wholesale (“787”) and Tarbrac Holdings Inc. (“Tarbrac”, and, together with 211, 213 and 787, the “Debtors”) was heard at 330 University Avenue, Toronto, Ontario.

ON ORDERING that this motion be held *in camera*, and **ON READING** the Notice of Motion dated 4 February 2011, filed, and the First Confidential Report of the Receiver dated 4 February 2011, filed, and the Order of Justice Wilton-Siegel dated 26 November 2010 (the “Receivership Order”) and **ON HEARING** the submissions of counsel for the Receiver,

1. **THIS COURT ORDERS** that service of the Notice of Motion and the Motion Record is hereby dispensed with so that this Motion is returnable today;
2. **THIS COURT ORDERS** that the Receiver is hereby authorized to grant Bank of Montreal ("**BMO**") and Signature Bank ("**Signature**"), and their respective legal and financial advisors, access to, and to permit BMO and Signature, and their respective legal and financial advisors to make, retain and take away copies of, the books, records, documents and other information of the Debtors' in the possession or control of the Receiver (the "**Information**"), at their own cost and expense, including the fees and expenses incurred by the Receiver in connection therewith, and the Receiver may, acting reasonably, request that BMO and/or Signature provide a retainer for the payment of the Receiver's fees and expenses in connection therewith;
3. **THIS COURT ORDERS** that BMO, Signature, and their respective legal and financial advisors are hereby restrained and enjoined from disclosing to any person the terms of this Order or any of the Information except during the course of litigation; and nothing in this paragraph precludes the Receiver, BMO or Signature from moving, on notice to each of the Receiver, BMO and Signature, to vary this Order to permit disclosure to third parties;
4. **THIS COURT ORDERS** that in the event that BMO or Signature obtains an order of the court through the use of any of the Information, they shall forthwith advise the Receiver, on a confidential basis, unless and until any action commenced is made public;
5. **THIS COURT ORDERS** that in the event that BMO or Signature commence public proceedings related to the Debtors, they shall forthwith advise the Receiver and provide the Receiver with a copy of any originating process;
6. **THIS COURT ORDERS** that BMO and Signature are at liberty to commence proceedings against any of the Debtors provided that no such proceeding and no order made in any such proceeding shall affect the authority of the Receiver to deal with the Property (as defined in the Receivership Order) or any other order made in the receivership proceeding, and in no event shall the Receiver be obliged to defend the proceedings nor shall the Receiver be subject to production or discovery;

7. **THIS COURT ORDERS** that the First Confidential Report of the Receiver and all motion materials relating thereto and any Order or endorsement made by the Court in connection therewith (collectively, the "**Motion Materials**") be sealed from the date of this Order, and treated as confidential, and shall be secured by the Registrar, and the public shall not be granted access to the Motion Materials without an order of the Court;
8. **THIS COURT ORDERS** that nothing in this Order affects the right of the Receiver to seek advice and directions from the Court.

A handwritten signature in black ink, appearing to read "J. D. Brown", is written over a horizontal line.

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

FEB 10 2011

PER / PAR:

Handwritten initials, possibly "JS", in black ink.

IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO LIMITED o/a LORETTA FLOUR,
2131413 ONTARIO LIMITED o/a LORETTA FOODS, 787755 ONTARIO LIMITED o/a NEW DURHAM
TRADING, and o/a NDT FOOD SERVICE and o/a SKYWAY WHOLESALE and TARBRACH HOLDINGS INC.

Court File No. CV-10-8991-00CL

IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as
amended, and SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C. 43, as amended

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDINGS COMMENCED AT TORONTO

ORDER

BORDEN LADNER GERVAIS LLP

Barristers and Solicitors
Scotia Plaza
40 King Street West
Toronto, Ontario
M5H 3Y4

Tel.: 416.367-6000
Fax: 416.367-6749

Michael MacNaughton - LSUC No. 25889U
Mary Arzoumanidis - LSUC No. 53915V
Harriet Greenwood - LSUC No. 58915H

Lawyers for Ernst & Young Inc., in its capacity as
Receiver of 2110458 Ontario Limited o/a Loretta Flour,
2131413 Ontario Limited o/a Loretta Foods, 787755
Ontario Limited o/a New Durham Trading, and o/a NDT
Food Service and o/a Skyway Wholesale and Tarbrac
Holdings Inc.

::ODMA\FPCDOCS\TOR01\4551940\4

TAB G

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

**IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO
LIMITED O/A LORETTA FLOUR, 2131413 ONTARIO LIMITED O/A
LORETTA FOODS, 787755 ONTARIO LIMITED O/A NEW DURHAM
TRADING, AND O/A NDT FOOD SERVICE AND O/A SKYWAY
WHOLESALE AND TARBRAC HOLDINGS INC.**

**IN THE MATTER OF SECTION 243 OF THE *BANKRUPTCY AND INSOLVENCY ACT*,
R.S.C. 1985, c. B-3, as amended, and SECTION 101 OF THE *COURTS OF JUSTICE ACT*,
R.S.O. 1990, c. C. 43, as amended**

AFFIDAVIT OF MIKE DEAN

I, Mike Dean, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a Senior Vice-President of Ernst & Young Inc. and, as such, have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

BACKGROUND

2. On November 10, 2010, Bank of Montreal ("**BMO**" or the "**Applicant**") made an application to the Court for an order (the "**Interim Receivership Order**"), and the Court made an order, appointing Ernst & Young Inc. ("**EYI**") as an interim receiver (the "**Interim Receiver**"), pursuant to Section 47(1) of the *Bankruptcy & Insolvency Act* ("**BIA**") and pursuant to Section 101 of the *Courts of Justice Act*, of the assets, undertakings and properties of 2110458 Ontario Limited ("**211**") o/a Loretta Flour, 2131413 Ontario Limited ("**213**") o/a Loretta Foods, 787755 Ontario Limited ("**787**") o/a New Durham Trading and o/a NDT Food Service and o/a Skyway Wholesale, and Tarbrac Holdings Inc. ("**Tarbrac**") (collectively, the "**Debtors**" or the "**Loretta Group**").

3. On November 26, 2010, BMO made an application to the Court for an order, and the Court made an order (the "**Receivership Order**"), appointing EYI as receiver and receiver and manager (together, the "**Receiver**"), pursuant to section 243 of the BIA and section 101 of the *Courts of Justice Act*, of the assets, undertakings and properties of the Debtors (the "**Property**").
4. As described in the various reports to the Court by the Interim Receiver and the Receiver, the unaudited consolidated internal financial statements of the Debtors for the nine months ended September 30, 2010 indicated consolidated net income of \$2.8 million for that period and consolidated assets of \$64.7 million as at September 30, 2010. In addition, during the interim receivership, Loretta management made numerous oral comments to the Interim Receiver indicating (i) that they had received substantial unsolicited offers from third parties for the businesses of some or all of the debtors, and (ii) that management had obtained an appraisal for the production assets of Loretta Flour that indicated a value of approximately \$9 million for these assets. However, due to the issues that included the recent departure of the Former Controller and the absence of any other qualified individual with detailed knowledge of the Debtors' records, the Interim Receiver and the Receiver encountered substantial limitations and delays in supporting the information provided by Loretta management with respect to the Debtors' assets and operations. Faced with this difficult fact pattern, the Interim Receiver and the Receiver recommended, and sought and obtained Court approval to carry out an approach that combined an (i) an expedited going concern sales processes for the Debtors' three operating businesses, with the intention of realizing values of the magnitude represented by Loretta management and the Debtors' financial statements if those representations were accurate, with (ii) a preliminary investigation of the existence, location and/or disposition of the assets of the Debtors.
5. Net asset realizations were ultimately substantially less than the amounts represented by the Debtors' financial statements and Loretta management, for reason (discussed in detail in the various Receiver's reports) that included substantial discrepancies between recorded and realizable asset values and between recorded net income and the estimated actual operating results of the Debtors' businesses. As at October 19, 2011 the net receipts in the receivership (excluding both disbursements for professional fees and receipts from

receiver's certificate fundings) totalled \$756,026.22. Due to the two-pronged approach described above that was necessary in the circumstances, professional fees in the receivership exceeded the above net receipts, and professional fees in excess of net receipts were funded by BMO through receiver's certificates.

6. Consequently, the receiver's certificates owed to BMO will not be repaid in full and there will be no funds available for distribution to BMO and Signature in respect of their secured pre-receivership advances, in the aggregate amount of approximately \$30 million, or to the unsecured creditors of the Debtors.
7. The operations of the Receivership are complete and the work that remains is minimal and administrative in nature.

RECEIVERSHIP (excluding asset investigations)

8. For the period November 26, 2010 to January 13, 2012 inclusive (the "**Receivership Period**"), the Receiver's accounts (excluding asset investigation activities invoiced separately and described in the next section) amount to \$777,007.80 in fees, \$69,930.70 in administrative expenses and disbursements and \$110,102.01 in HST. Attached hereto as **Exhibit "A"** to this Affidavit is a summary of the invoices rendered by the Receiver (the "**Receiver's Accounts**") in connection with the receivership (excluding asset investigation activities which are described separately below). True copies of the Receiver's Accounts, inclusive of details of the individuals involved in the activities of the Receiver and the hours and applicable rates claimed, are attached as **Exhibit "B"** to this Affidavit.
9. The activities undertaken and services provided by the Receiver in connection with the Loretta Group are described in the Reports of the Receiver, and the Receiver's Accounts, and included:

Activities to Take Possession and Manage the Operations of the Debtors

- a. taking possession of the operations of the Debtors' businesses, retaining former employees of the Debtors, approving all disbursements, monitoring all receipts and forecasting cash flows;

- b. managing the day-to-day operations of the food services business for eleven weeks and the spice and flour manufacturing businesses (the flour mill only operated sporadically) for seventeen weeks;

Activities to Sell the Operations and Assets of the Debtors

- c. arranging for inventory counts and appraisals of the Debtors' assets to be conducted;
- d. developing a detailed realization plan and carrying out the sales processes for the businesses of the Debtors, including:
 - i. obtaining Court approvals to conduct sales processes to sell the Debtors' businesses;
 - ii. preparing the Confidential Information Memorandums ("CIM") for each of the Debtors' businesses for distribution to potential purchasers of the Debtors' businesses;
 - iii. arranging for notices of the sales processes to be advertised;
 - iv. identifying parties that the Receiver's research indicated were likely to have an interest in acquiring the debtors' businesses, approaching all of the prospective offerors and distributing the CIM to those parties, and providing facility tours for the prospective purchasers that expressed interest in touring the Debtors' facilities;
 - v. entering into discussions and negotiations with the interested parties to clarify terms and conditions in their offers and resolve certain inconsistencies between their respective offers;
 - vi. negotiating asset purchase agreements with the purchasers; and
 - vii. obtaining approval and vesting orders from the Court in respect of the sales transactions.

- e. based on the offers received for 213's business, the Receiver concluded that it was unlikely that an opportunity existed to sell 213's business for more than the expected proceeds from liquidation was possible. Accordingly, the Receiver commenced the liquidation of 213's business which included:
 - i. arranging for the employees of 213's business to conduct an updated physical count of the remaining finished goods and raw materials inventory, and listing the finished goods that could potentially be produced from the raw materials inventory;
 - ii. contacting 213's major customers that comprised the vast majority of the remaining accounts receivable of 213's business, and then other major customers, to offer the remaining inventory for sale en-bloc;
 - iii. entering into an agreement with an auctioneer to sell the remaining fixed assets and inventory of 213's business by auction;
 - iv. with the assistance of the auctioneer, disposing of a substantial quantity of food inventory at 213's warehouse that was many months past its "best before" dates;
 - v. terminating the employment by the Debtors of all 213 personnel; and
 - vi. negotiating an agreement with the landlord of 213's facility to disclaim the lease and pay only for the period the Receiver occupied the premises.
- f. examining the registered Canadian trademarks for the name Loretta, as it pertains to food products manufactured and sold by all the Debtors and offering the Debtors intellectual property ("IP") for sale to industry participants who received a copy of the CIM, closing a sale of the IP in a separate transaction and bringing a motion for an order vesting title in, and to, the purchaser;

Activities to Administer the Receivership Proceeding

- g. sending the notice required under subsections 245(1) and 246(1) of the BIA to all known creditors of the Debtors;
 - h. preparing four reports to Court, assembling the requisite exhibits and attending in Court;
 - i. working with the contract controller engaged by the Receiver to isolate the financial results of the Debtors which was required due to the intermingling of legal entity accounting records and the resignation of the former controller before the appointment of the Interim Receiver;
 - j. collecting the remaining accounts receivable following cessation of the on-going operations;
 - k. providing information to, and having discussions with, Canada Revenue Agency representatives with regards to audits of the Debtors;
 - l. making the necessary submissions by the Receiver pursuant to the Wage Earner Protection Program with regards to employees terminated at the date of the Receivership;
 - m. obtaining a security opinion from the Receiver's legal counsel with regards to the form of security charge granted by each of the Debtors to their secured creditors and their validity and enforceability; and
 - n. preparing this affidavit, assembling the requisite exhibits and reporting to Court.
10. In the course of performing its duties pursuant to the Receivership Order, the Receiver and its staff have expended a total of 2,479.3 hours during the Receivership Period, excluding asset investigation activities invoiced separately and described in the next section. Attached as **Exhibit "C"** to this Affidavit is a schedule setting out the personnel involved in the activities of the Receiver and the hours and applicable rates claimed for the Period.

11. The hourly billing rates outlined in **Exhibit "C"** to this Affidavit are comparable to the hourly rates charged by Ernst & Young Inc. for services rendered in relation to similar proceedings.

RECEIVERSHIP - ASSET INVESTIGATIONS

12. For the period November 26, 2010 to January 13, 2012 inclusive, the Receiver's accounts, relating solely to asset investigation activities which were invoiced separately, amount to \$123,375.00 in fees, \$11,464.78 in disbursements and administrative expenses and \$17,529.17 in HST. Attached hereto as **Exhibit "D"** to this Affidavit is a summary of the invoices rendered by the Receiver, relating solely to asset investigation activities, (the **"Receiver AI Accounts"**) in connection with the receivership. True copies of the Receiver's AI Accounts, inclusive of details of the individuals involved in the activities of the Receiver and the hours and applicable rates claimed, are attached as **Exhibit "E"** to this Affidavit.
13. The asset investigation activities undertaken and services provided by the Receiver in connection with the Loretta Group are described in the Reports of the Receiver, and the Receiver's AI Accounts, and included:
 - a. conducting preliminary investigations of the Debtors' books and records, imaged electronic information contained on the Debtors' computers and servers (together with books and records, the **"Records"**);
 - b. interviewing principals of the Debtors to attempt to understand how the assets of the Debtors dissipated in value;
 - c. the books and records of the Debtors indicated that the Debtors' assets included approximately U.S. \$44 million in net accounts receivable related to the trading business conducted by 213 and 211 (the **"Trading Business"**). Of this amount, the Debtors had factored approximately U.S. \$16.4 million, and received advances in this amount from Bank of Montreal (**"BMO"**), pursuant to a discounting facility agreement between 787 and BMO. The Receiver:

- i. reviewed the agreements, invoices and other documentation relating to the factoring transactions;
 - ii. sent letters to each of the customers for which factored invoices were outstanding, requesting that payment be remitted for the outstanding invoices;
 - iii. reviewed responses to its letters and continued to correspond with certain customers either in writing or orally; and
 - iv. concluded that the majority of the trading accounts receivable are not genuine.
- d. investigating past transactions between 211 and Quality Food Brands ("QFB") which resulted in the Receiver determining that flour was in fact being sold to QFB for less than its variable cost and that a large outstanding account receivable was therefore outstanding from QFB for previous flour purchases from 211;
- e. reviewing the records of the Loretta Group which indicated that the Debtors had collectively entered into 34 lease agreements with 19 separate counterparties for equipment and vehicles and identified a very large number of unreconciled discrepancies and related issues. The review included:
 - i. reviewing the descriptions of the underlying assets, particularly details such as serial numbers and dimensions, and requesting additional details from the applicable equipment Lessor as necessary;
 - ii. with the assistance of operating management of the Debtors' businesses, attempting to locate the underlying assets on the various premises of the Debtors;
 - iii. reviewing the hard copy and electronic records of the Debtors to attempt to gain additional information with respect to how and when the assets at the various premises of the Debtors were acquired, financed or refinanced;

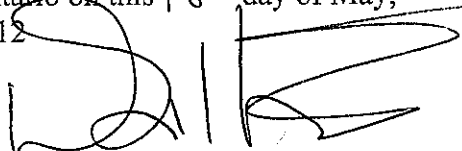
- iv. with the assistance of operating management at each of the Debtors' locations, accompanying and assisting the representatives of the equipment Lessors who visited the premises of the Debtors with the intention of identifying the equipment subject to the applicable equipment leases;
 - v. the Receiver communicating with the counterparties to the lease agreements, and their respective legal counsel either orally or in writing on multiple occasions; and
 - vi. concluding that almost all the leased assets could not be located and the corresponding lease claims are unsecured.
- f. preparing the Receiver's report to the Court dated February 4, 2011 in connection with the dissipation of the Debtors' assets, assembling the requisite exhibits and attending in Court;
- g. Pursuant to the order of Mr. Justice Morawetz dated February 10, 2011, providing on-going access to the Debtors' Records to, as well as undertaking numerous discussions with, the Debtors' secured creditors, their counsel and their financial advisors;
- h. monitoring the United States Chapter 7 bankruptcy proceedings of Synergy Brands, Inc., and three of its subsidiaries, PHS and SYBR.com Inc. and Quality Food Brands which collectively had an extensive business relationship with the Debtors and owe the Debtors a net total of approximately U.S. \$1.7 million; and
- i. monitoring the bankruptcy of North Dakota Holdings Ltd. ("NDHL") to determine whether Tarbac's ownership interest in NDHL has any realizable value.
14. In the course of performing its duties pursuant to the Receivership Order, the Receiver and its staff have expended a total of 297.4 hours during the Receivership Period for asset investigation activities. Attached as **Exhibit "F"** to this Affidavit is a schedule setting out

the personnel involved in the asset investigation activities of the Receiver and the hours and applicable rates claimed for the Receivership Period.

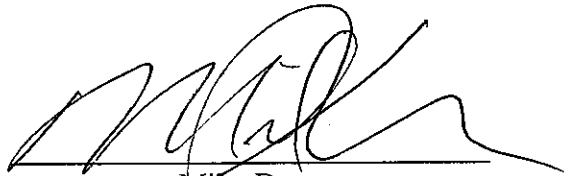
15. The hourly billing rates outlined in **Exhibit "F"** to this Affidavit are comparable to the hourly rates charged by Ernst & Young Inc. for services rendered in relation to similar proceedings.
16. The Receiver have not received any remuneration or consideration other than the amounts claimed herein.
17. To the best of my knowledge, the rates charged by the Receiver throughout the course of these proceedings are comparable to the rates charged by other large firms in the Toronto market for the provision of similar services.

DATED at Toronto, Ontario this 18th day of May, 2012.

SWORN BEFORE ME at the City
of Toronto, in the Province of
Ontario on this 18th day of May,
2012



Commissioner for Taking Affidavits



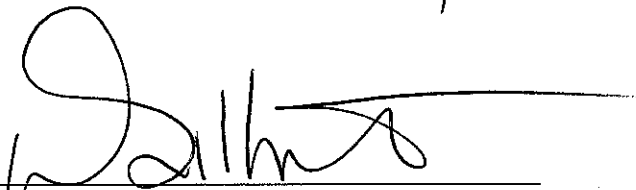
Mike Dean

DONA C. GILBERTSON
BARRISTER & SOLICITOR

This is Exhibit "A" referred to in
the Affidavit of

Mike Dean

Sworn before me this 16th day of May 2012.


A Commissioner, etc.

DONA C. GILBERTSON
BARRISTER & SOLICITOR

Exhibit "A"

The Loretta Group

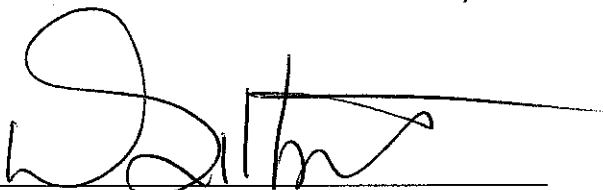
Receiver - Summary of Hours and Rates (15506031) (Excluding asset investigation activities.)
For the period from November 26, 2010 to completion of the Receivership

Invoice Date	Invoice #	Period	Gross Fees	Discount	Net Fees	Disbursements	Administrative Expenses	HST	Total	Total Hours
January 14, 2011	CA0189600283	November 26, 2010 to January 14, 2011	345,357.50	-	345,357.50	-	31,082.18	48,937.16	425,376.83	1,028.80
February 25, 2011	CA0189608879	January 18 to February 25, 2011	257,535.00	(72,347.10)	185,187.90	-	16,666.91	26,241.13	228,095.94	714.50
April 8, 2011	CA0189616999	February 26 to April 8, 2011	158,845.00	(19,061.40)	139,783.60	-	12,580.52	19,807.34	172,171.46	415.20
May 27, 2011	CA0189629327	April 9 to May 27, 2011	58,945.00	(7,169.40)	51,775.60	-	4,659.80	7,336.60	63,772.01	171.20
June 28, 2011	CA0189637017	May 28 to June 24, 2011	11,380.00	(1,365.60)	10,014.40	-	901.30	1,419.04	12,334.74	32.4
August 5, 2011	CA0189644205	June 25 to August 5, 2011	15,970.00	(1,916.40)	14,053.60	-	1,264.82	1,991.40	17,309.82	40.30
September 2, 2011	CA018964771	August 6 to September 2, 2011	2,980.00	(357.60)	2,622.40	-	236.02	371.59	3,230.01	11.00
October 4, 2011	CA0189652217	September 3 to September 30, 2011	6,600.00	(792.00)	5,808.00	-	522.72	822.99	7,153.71	11.00
January 19, 2011	CA0189670133	October 1, 2011 to completion of receivership	25,460.00	(3,055.20)	22,404.80	-	2,016.43	3,174.76	27,595.99	38.60
TOTAL RECEIVER (Excl. Asset Investigation)			883,072.50	-106,064.70	777,007.80	-	69,930.70	110,102.01	957,040.51	2,463.00

This is Exhibit "B" referred to in
the Affidavit of

Mike Dean

Sworn before me this 14th day of May 2012.

A handwritten signature in black ink, appearing to read 'Dona C. Gilbertson', written over a horizontal line.

A Commissioner, etc.

DONA C. GILBERTSON
BARRISTER & SOLICITOR



Ernst & Young Inc.
Toronto, Ontario

Invoice

Invoice Number: CA0189600283

Date: January 21, 2011

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada

Client Reference: 15506031

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

CAD

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al for the period November 26, 2010 to
January 14, 2011.

345,357.50

Surcharge at 9%

31,082.18

Subtotal:

376,439.68

HST 13% Ontario:

48,937.16

TOTAL DUE:

\$ 425,376.84

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name & address of remitter, invoice number & engagement number

Loretta Group - Receiver
Time Analysis for billing
Period ending January 14, 2011

Period ending
January 14, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	70.9	\$ 42,540.00
Stephen Dewis	Senior Vice President, M&A	600	10.5	\$ 6,300.00
Stuart Clinton	Senior Vice President, Restructuring	600	0.2	\$ 120.00
Rahn Dodick	Senior Manager, Restructuring	400	199.4	\$ 79,760.00
Naomi Lieberman	Manager, Restructuring	350	186.4	\$ 65,240.00
Ingo Eckoldt	Manager, Restructuring	350	234.5	\$ 82,075.00
Paul Hamam	Senior Associate, M&A	350	20.7	\$ 7,245.00
Brad Newman	Manager, Restructuring	300	2.0	\$ 600.00
Julie Lee	Analyst, Restructuring	225	25.5	\$ 5,737.50
Elaine Hildebrand	Para-Professional, Manager	200	18.3	\$ 3,660.00
Rob Ferguson	Para-Professional, Manager	200	1.2	\$ 240.00
Donna Hatfull	Para-Professional, Manager	200	3.7	\$ 740.00
Franca Mazzulla	Para-Professional, Manager	200	43.5	\$ 8,700.00
Cameron Bear	Para-Professional, Manager	200	152.7	\$ 30,540.00
Marites Carandang	Para-Professional, Manager	200	59.3	\$ 11,860.00
Total			1,028.8	\$ 345,357.50
Administrative Charge - 9%				\$ 31,082.18
Total				\$ 376,439.68

Person	Date	Hours	Description
Bear, Cam	29-Nov-10	2.3	Spice - attend facility, review, approve, log shipments. Discussions with staff re: vehicles, gas expensing. Various discussions with John re: Quality.
Bear, Cam	29-Nov-10	3.6	Flour - while at Spice, search internet for house rentals, make calls to agents, email. Follow up with Rahn. Review and fax Dayal doc's to Rahn. Calls to Dayal.
Bear, Cam	29-Nov-10	3.0	Flour - attend facility, meet with Rahn and Paul Carter, call Peter, leave facility to meet with Mill in Whitby, return to Flour to discuss plan with Rahn.
Bear, Cam	30-Nov-10	3.5	Spice - attend location. Supervise shipments, discussions with JC and Greg Havery regarding ongoing issues. Meet with John at end of day.
Bear, Cam	1-Dec-10	10.0	Flour - drive over to Millers residence in Whitby, attend Mill, supervise staff. Inform Rahn and Mike of milling Miller and ongoing correspondence on same. Drive to Millers residence in Whitby, return to facility. Conference call with Mike and Rahn. Email correspondence regarding pickup for files. Call Reliable Locks re: doors to be opened. Email findings to Rahn and Mike. Meet with cleaners.
Bear, Cam	2-Dec-10	9.0	Attend flour mill, complete new employee documentation and email to Naomi. Meet with landlord and carry out walk through of building and discuss state of back lot. Review and fax documents relating to Miller to BLG, email discussions on same. Supervise staff
Bear, Cam	3-Dec-10	9.3	Attend facility, correspond with Rahn on numerous matters, email Ingo security contract, supervise staff, discussions with Paul Carter re: reading wheat order, meet with pest control, meet with cleaners to request quote, discussions with staff. Email and call with Julie Lee to discuss file
Bear, Cam	6-Dec-10	9.3	Attend Flour, arrange for cleaning, discussions with Buta, Mike, index and box records, various emails and discussions with team, correspond with Paul Carter
Bear, Cam	6-Dec-10	0.2	Spice - work on inventory tracker for Diana
Bear, Cam	7-Dec-10	9.3	Attend Flour Mill - have various discussions with Amelia regarding payroll for new employees, rate, work sched. Calls with Shammi re: pallets in need. Meet with landlord, discussions with staff. Correspond with Paul. Follow up with pest control on birds, discuss RECEIVERSHIP and future payments, email Order. Correspond with Naomi regarding prior weeks payroll paid out of pocket.
Bear, Cam	8-Dec-10	3.0	Travel from Flour to Spice, discussions with Diana re: inventory tracking. Meet with John to discuss shipment problems. Review shipments out.
Bear, Cam	8-Dec-10	3.8	Attend Flour Mill - meet with Roy from Spice to discuss maintenance requirements for Mill until Dayal's arrival, call with Dayal in India, discussions with staff and security.
Bear, Cam	9-Dec-10	0.2	Flour - follow up calls and emails to Paul re: breakdown
Bear, Cam	9-Dec-10	0.6	Attend Flour, discussions with staff, leaving for Spice
Bear, Cam	10-Dec-10	8.0	Attend Flour - meet with Danbury's, buy parts for mill next door, review packaging procedures, discuss with security TB, various
Bear, Cam	13-Dec-10	7.6	Attend Flour - complete and fax off time sheets for prior week to Amelia. Tow with cleaners, discussions with Paul Carter re: flour needed at Spice. Review remaining misc. TB files not on list, summarize and report findings back to Rahn.
Bear, Cam	14-Dec-10	5.8	Attend Flour location, discussions with staff, correspond with Rahn re: records, Paul Carter re: orders, call landlord, meet with Pest Control and discuss work needed, email quote info to team. Call Travelers Financial re: leased equipment
Bear, Cam	15-Dec-10	0.2	Conference call with Rahn and Naomi re: Travelers
Bear, Cam	15-Dec-10	0.2	Review and respond to GT re: attending facility, correspond with Mike on same
Bear, Cam	15-Dec-10	7.9	Attend Flour- review Travelers docs, walk through with Paul Carter, report back to Naomi, fax Naomi lease docs. Calls with Shammi re: Buta's pay. Write up cheque req's for employees and fax to head office. Call with landlord re: birds. Call to waste disposal, correspond with Ingo on same.
Bear, Cam	16-Dec-10	3.5	Leave Flour and drive to Spice to meet with Travelers Rep., meet with John, meet with Travelers, tour facility, emails to and from team re visit. EMails with Mike and GT re: visit
Bear, Cam	16-Dec-10	5.5	Attend Flour - correspond with Paul Carter, team re: Travelers visit, speak with Buta about Travelers. Meet with Travelers rep and tour facility.
Bear, Cam	17-Dec-10	7.5	Attend Flour Mill, supervise shipments, meet with reps from GT and discuss file locations. Email updates with Rahn and Mike, discuss mill closing with staff. Correspond with Travelers rep. Fax Naomi lease docs, call to discuss, arrange for change in security at building.

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Bear, Cam	20-Dec-10	7.5	Attend Flour, correspond with Paul Carter, review leased equipment, calls with Shammi, correspond with Ingo re: shipments, supervise shipment out, copy docs.
Bear, Cam	21-Dec-10	5.3	Attend Flour, call with Anita to provide remaining SN's on roller mills, correspond with Shammi regarding shipment due, supervise shipment out. Draft TB file letter and email to Rahn for comment. Call TB office to arrange for pickup. Meet with landlord to discuss bird issue and work needed, tour exterior of building. Call from Shammi and email her contractor invoices. Meet with Paul Carter to discuss shipments.
Bear, Cam	22-Dec-10	0.5	Copy, scan Flour sales cheque received, email to Shammi and Ingo, write up deposit and record
Bear, Cam	22-Dec-10	0.1	Scan and email Garda invoice to Shammi
Bear, Cam	22-Dec-10	0.1	Respond to Mike's email re: vehicles
Bear, Cam	23-Dec-10	0.5	Redirect former employee mail, scan docs
Bear, Cam	28-Dec-10	0.9	Flour - Scan various utility invoices received at Mill and email to Shammi. Complete sched for Buta's gas expense, and well as my own repairs and maintenance claims, copy doc's and email to Shammi.
Bear, Cam	28-Dec-10	0.7	Issue cheques, record
Bear, Cam	29-Dec-10	0.3	Flour - dow Rahn Mill plan in the new year and Dayal arrival.
Bear, Cam	29-Dec-10	1.0	Issue cheques, record, mail, and courier to HO.
Bear, Cam	30-Dec-10	0.5	Correspond with Paul and Shammi re: shipment out of flour mill on Dec. 31st
Bear, Cam	3-Jan-11	0.2	Call from Buta to discuss mill operations and Dayal
Bear, Cam	3-Jan-11	1.0	Provide various reports to France for disbursement/receipt tracking
Bear, Cam	3-Jan-11	0.8	Correspond with Shammi and security to coordinate pick up at flour
Bear, Cam	3-Jan-11	0.4	Correspond with Rahn re: Spice coverage
Bear, Cam	4-Jan-11	1.0	Numerous calls from Laura re: Chargeback cheque, discussions with BMO and RBC on same, Ingo and Naomi
Bear, Cam	4-Jan-11	1.8	Issue cheques, record, mail, courier. Scan invoices received and email to Davand
Bear, Cam	5-Jan-11	1.0	Complete wire letter, have signed, attend bank, follow up and record
Bear, Cam	5-Jan-11	0.5	Calls with Buta in the evening re: Dayal
Bear, Cam	5-Jan-11	0.4	Scan and email docs to Davand.
Bear, Cam	6-Jan-11	1.0	Issue cheques, record, courier to HO, mail.
Bear, Cam	7-Jan-11	2.4	Attend flour mill to supervise removal of TB records
Bear, Cam	7-Jan-11	0.4	Copy, scan invoices, email to Shammi and Ingo. Follow up with Shammi on expense reimbursements
Bear, Cam	7-Jan-11	0.4	Call with Buta.
Bear, Cam	8-Jan-11	1.0	Attend Flour Mill, call to India to discuss with Dayal his return. Call to Buta Singh to discuss same. Update email to Rahn
Bear, Cam	10-Jan-11	0.8	Review receipts and disbursements against Franca's schedule to locate missing disbursements, discussions with Franca on same
Bear, Cam	10-Jan-11	0.3	Pull support for Ball cheque and email detail to Ingo
Bear, Cam	10-Jan-11	0.3	Call with Buta to discuss mill and his call over to India
Bear, Cam	10-Jan-11	0.8	PDF invoices, chargeback, and deposit and email to team at HO
Bear, Cam	10-Jan-11	0.9	Spice - format inventory tracker for D. Coticone.
Bear, Cam	10-Jan-11	0.3	Write up deposit, record
Bear, Cam	10-Jan-11	0.3	Email Bell Can. Insolvency unit re: Flour internet invoice
Bear, Cam	10-Jan-11	0.3	Spice - email Diana to requesting shipping docs be faxed, review
Bear, Cam	10-Jan-11	0.7	Export disbursements and JE's for prior week for Franca
Bear, Cam	11-Jan-11	0.8	Coordinate security change at Mill, email Paul to confirm, call back Buta with better timing on wheat delivery
Bear, Cam	11-Jan-11	0.8	Call with Buta to discuss milling, email Paul, email Rahn and Mike on Dayal's flight info.

Person	Date	Hours	Description
Bear, Cam	12-Jan-11	0.4	Call from Mill, email and call Shammi for status of Wheat order
Bear, Cam	12-Jan-11	0.2	Call Mill for status on operations
Bear, Cam	12-Jan-11	0.1	Scan invoice
Bear, Cam	13-Jan-11	0.8	Attend flour mill, retrieve messages, mail, speak with Buta, correspond with Paul
Bear, Cam	13-Jan-11	0.2	Call Bell Canada re: internet at mill
Bear, Cam	13-Jan-11	0.4	Call Orkin to set up an appt for bird removal, scan quote and email Ingo for approval to issue cheque
Bear, Cam	13-Jan-11	0.4	Correspond with Mike re: Dayal
Bear, Cam	14-Jan-11	0.4	Speak with Simone regarding Dayal and sched. conf. call, email Mike and Rahm details
Bear, Cam	14-Jan-11	0.3	Write up cheque req, record, issue cheque
Bear, Cam	14-Jan-11	0.2	Scan and email Anita GST return
Bear, Cam Total		152.7	
Carandang, Marites	26-Nov-10	1.5	Prepare documents to open US/CAD accounts, calls to & from BMO re: same, scan/pdf & email to BMO. Prepare wire instructions & email to Naomi.
Carandang, Marites	26-Nov-10	0.4	Calls /Emails to & from BMO/Naomi re: Opening of bank accounts
Carandang, Marites	29-Nov-10	1.0	Photocopy banking docs, courier to BMO, set-up on files, connected & troy software
Carandang, Marites	29-Nov-10	0.5	Prepare deposit books & courier to Naomi at Mississauga location.
Carandang, Marites	30-Nov-10	0.5	Calls to BMO re: incoming wire from CIBC. Email to Naomi deposit form/cheq req chart of accounts for loretta foods.
Carandang, Marites	30-Nov-10	0.2	Email to/from Naomi & Laura re: banking
Carandang, Marites	1-Dec-10	4.5	Wire transfer to Ceridian, processing of contract employee, rent & suppliers cheques. Dealings with BMO. Set up cheque on troy software. Calls to Ingo/Rahm.
Carandang, Marites	1-Dec-10	0.6	Calls to BMO re: account transactions. Email to/from Naomi/Ingo
Carandang, Marites	2-Dec-10	2.0	Process, post, courier various cheques. Modify chart of accounts, posting of deposits & payroll on connected.
Carandang, Marites	2-Dec-10	1.1	Calls to/from Rahm/Naomi Moh @ courier re: Weatta & DIG rent payments various issues.
Carandang, Marites	3-Dec-10	4.5	Process, post & courier cheques. Calls/emails to Natasha re: account history. Emails to Ingo re: A/P. Documents to set-up on line banking, copy & courier same to BMO. Post A/R made at Loretta.
Carandang, Marites	3-Dec-10	1.0	Set-up on line banking thru internet. Upload bank transactions & email them to Ingo. Discuss banking issues with Ingo
Carandang, Marites	6-Dec-10	0.6	Modify Chart of Accounts for cheque processing.
Carandang, Marites	6-Dec-10	0.9	Various dealings with Ingo/Naomi re: A/P & A/R
Carandang, Marites	6-Dec-10	0.7	Courier to Landlord. Email to/from Ingo/Naomi. Email wire details to Mike Dean.
Carandang, Marites	6-Dec-10	0.4	Wire transfer to LAC. Process & post
Carandang, Marites	7-Dec-10	0.5	Various dealings with CIBC re: reversal of wire transfers.
Carandang, Marites	7-Dec-10	1.5	Calls to BMO re: banking. Update wire instructions info, emails to Mike/Naomi/Ingo/Rahm. Various dealings with Ingo/Naomi.
Carandang, Marites	8-Dec-10	0.8	Wire transfers to CIBC re: returned of company funds. Dealings with CIBC/BMO/Ingo re: same
Carandang, Marites	8-Dec-10	1.2	Wire transfer to Ceridian. Posting of various deposits, reconcile accounts with Ingo. Update chart of accounts, assist Elaine re: cheques.
Carandang, Marites	10-Dec-10	0.4	Issue stop payment on cheque, reprint cheque & email to Naomi.
Carandang, Marites	13-Dec-10	0.6	Checking of JE's R & D's, meet with Franca re: reconciliation of R & D's
Carandang, Marites	13-Dec-10	0.6	Process, post & courier cheques.
Carandang, Marites	13-Dec-10	1.5	Processing of wire transfers. Posting on connected. Transfer of funds between US ton CAD. Issue stop payment, JE ton reverse on system.
Carandang, Marites	13-Dec-10	0.5	Convert cheque listings to excel, print off R & D, email same to Shammi/Ingo/Franca
Carandang, Marites	14-Dec-10	0.2	Posting of various deposits.

Person	Date	Hours	Description
Carandang, Marites	14-Dec-10	3.5	Process, post, mail & courier cheques.
Carandang, Marites	14-Dec-10	0.3	Wire transfer to LAC Inc. Process & post
Carandang, Marites	15-Dec-10	0.3	Process OSB fees & remit to Industry Canada
Carandang, Marites	16-Dec-10	2.3	Process, post, mail & courier cheques.
Carandang, Marites	16-Dec-10	1.1	Deals with Laura/Naomi re: Ikea void cheque. Process & email to Laura. Posting various deposits. Void & re-issue cheque.
Carandang, Marites	17-Dec-10	0.3	Calls to & from BMO re: visa charges to account. Update Ingo
Carandang, Marites	17-Dec-10	0.4	Process deposit & post deposit made at Mississauga branch.
Carandang, Marites	17-Dec-10	2.2	Process, post, mail & courier cheques.
Carandang, Marites	17-Dec-10	0.3	Process cheque request from Naomi
Carandang, Marites	20-Dec-10	0.6	Process of cheque/deposit. Posting of deposits. Call to BMO re: visa charges/email Ingo.
Carandang, Marites	20-Dec-10	0.2	Add more chart accounts, pdf & email to Ingo
Carandang, Marites	20-Dec-10	0.4	Print off cheque listings, convert to excel, email to Shammi/Franca, print off R & D's email to Franca.
Carandang, Marites	21-Dec-10	0.4	Process wire transfer, courier, call to bank to confirm & post on system.
Carandang, Marites	21-Dec-10	0.3	Reconciling of R & D's with Franca.
Carandang, Marites	21-Dec-10	1.0	Prepare documents to add POA for Naomi/Ingo. Request & scan Ingo's signature. Copy same & courier to BMO.
Carandang, Marites	21-Dec-10	0.3	Emails to BMO/Ingo re: debit/credit memos in account.
Carandang, Marites	21-Dec-10	0.2	Verify deposits & post on connected.
Carandang, Marites	22-Dec-10	2.5	Process, post, mail & courier cheques.
Carandang, Marites	22-Dec-10	0.5	Check courier status, emails/calls to & from Naomi. Check account online re: Applewood cheque.
Carandang, Marites	22-Dec-10	0.3	Dealings with courier/Naomi re: payroll cheques.
Carandang, Marites	23-Dec-10	3.3	Process, post, mail & courier cheques. Prepare cheque/process EYI fees. Dealings with Ingo/Rahn.
Carandang, Marites	23-Dec-10	0.6	Call to BMO to coordinate with late payroll, attend to BMO to deliver wire request
Carandang, Marites	23-Dec-10	0.3	PDF copy req, email to Ingo. Posting of deposits.
Carandang, Marites	23-Dec-10	0.3	Process & post wire transfer to Ceridian.
Carandang, Marites	11-Jan-11	2.6	Process, post, mail & courier cheques.
Carandang, Marites	11-Jan-11	0.2	Posting of CAD/US deposits
Carandang, Marites	12-Jan-11	1.8	Process, post, mail & courier cheques.
Carandang, Marites	12-Jan-11	0.4	Went to BMO to deliver the wire transfers for Ceridian due to time deadlines.
Carandang, Marites	12-Jan-11	0.6	Process, post wire transfers to LAC & Ceridian.
Carandang, Marites	12-Jan-11	0.3	Posting of deposits, go online & reconcile account.
Carandang, Marites	13-Jan-11	1.4	Process, post, mail & courier cheques.
Carandang, Marites	13-Jan-11	0.2	Posting of deposits & incoming wire.
Carandang, Marites	14-Jan-11	1.7	Process, post, mail & courier cheques. Post deposits
Carandang, Marites Total		59.3	
Clinton, Stuart	28-Dec-10	0.2	Review/sign cheques
Clinton, Stuart Total		0.2	
Dean, Mike	25-Nov-10	1.6	Review draft receivership order and motion materials, e-mails to MacNaughton re recommended amendments for same, tow MacNaughton re same
Dean, Mike	25-Nov-10	0.3	review amended draft receivership order and Notice of Motion, various e-mails w MacNaughton re same

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

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Person	Date	Hours	Description
Dean, Mike	26-Nov-10	6.9	E-mails/v-mails w Dodick re issues from employee meetings on site; e-mails w Dodick, Lieberman re letters to lessors of Gatti vehicles; review draft letters to suppliers/landlords/banks; tw Carandang, Kiefer re expediting opening of Receiver accounts at BMO; prep for and attend mtg w Savage, MacNaughton, BMO, Signature, A&B, Beard Winter, Grant Thornton, LSRSG re status and issues, debrief w Savage/MacNaughton re same; tw Agro (BDO) re inventory procedures during attempted 2009 f/s audit, e-mail to EY/BLG team re same
Dean, Mike	29-Nov-10	4.5	E-mails and tw Dodick re Whitby developments, termination of staff and compensation of key personnel; e-mail to US counsel re status and additional info required; e-mail to BLG re approach to offshore A/R; tw Savage re additional forensic issues identified and next steps; update and prioritize open item list; tw Dodick re temp agency retaining a portion of Fresh Foods employees
Dean, Mike	1-Dec-10	1.8	E-mails w Dodick re issues with missing Whitby employee, Loretta employee KERPs, approach to 30-day goods claims, projected cash flows; e-mails with Dodick, Savage to arrange on-site FIDS attendance for specified forensic work; e-mails w MacNaughton re approach to strategic issues and consider same
Dean, Mike	1-Dec-10	1.5	Review, finalize and send letter to Bell Canada; review draft BLG letter to counsel for Special Committee and suggest amendments to same
Dean, Mike	2-Dec-10	7.9	Attend at head office premises to meet with Dodick, Eckoldt, Lieberman re general status and next steps; tw Sismet property manager and dcw Lieberman re same; mtw Cotonone re potential sale of older Spice inventory and general Spice issues; numerous e-mails w IBIS, BLG, Savage re approach to Flour miller issues, tw BLG re same, coordinate provision of info for motion re same; dcw Leslie re grain supplier concerns and e-mails w Dodick re same; prep for and attend mtg w BMO (Kiefer, Dupuis, Julien, Sutherland), Graff, Savage, MacNaughton re background, status and next steps; e-mail to BMO to coordinate the receipt of supporting info for customer letters
Dean, Mike	3-Dec-10	1.2	Review and finalize 245/246 reports and mtw Mazzulla re creditor addresses for same; e-mails w IBIS, Bear, Dodick re approach to Flour-related motion
Dean, Mike	7-Dec-10	1.7	Review updated draft AR letter, suggest further revisions re same; e-mails w Dodick re interest expressed in flour mill by bag supplier
Dean, Mike	7-Dec-10	0.9	E-mails and tws Kiefer re status; ccw MacNaughton/Graff re approach to offshore A/R collection letter; e-mail to Dupuis/Kiefer re additional info required for offshore A/R
Dean, Mike	7-Dec-10	0.9	Finish review of offshore receivable documentation and compilation of supporting schedules for payment letters
Dean, Mike	8-Dec-10	2.9	Tw Dodick re status and issues; v-mail to update Kiefer re projected cash flows; review and approve cheques for Fresh Foods and Spice purchases and overall payroll; e-mails w Dodick re flour mill appraisal; finalize letters to offshore A/R and supporting schedules
Dean, Mike	8-Dec-10	3.1	Review draft Fresh Foods CIM, draft financial info disclaimer for same, dcw Dewis re same and e-mail Dewis/Dodick/Hamam re suggested executive summary; coordinate finalization and distribution of letters re offshore A/R; ccw Dodick/Eckoldt re projected cash flow and operational issues
Dean, Mike	12-Dec-10	0.5	Review draft CIM for Fresh Foods
Dean, Mike	13-Dec-10	2.0	Coordinate A/R summary schedule; complete review of Fresh Foods CIM and e-mail to EYI team re revisions/additional info needed for same
Dean, Mike	13-Dec-10	1.2	Tw factored A/R customer and update Savage/BLG re same; tw Lerner (LSRSG) re general status and issues
Dean, Mike	13-Dec-10	0.4	Tw Dodick re general operational status esp holiday shutdowns, expected cash flow needs, next steps
Dean, Mike	14-Dec-10	0.3	Begin adding receivership framework language to draft CIM
Dean, Mike	14-Dec-10	0.9	Execute and send first receiver's certificate incl e-mails w Kiefer re same; approve wheat pch wire transfer; mtw Dewis re approach to Fresh Foods financial results
Dean, Mike	15-Dec-10	1.6	Review latest cash flow forecast and build in summary template for bank reporting, e-mail Eckoldt re additional features for same
Dean, Mike	15-Dec-10	3.2	Review latest cash flow forecast and mtw Kiefer (BMO) re same; revisions to draft receivership framework for Fresh Foods CIM; tw counsel/advisor to Brome re access to NDHL records and e-mails w Dodick, BLG re same; tw Dodick re shutdown scenario requested by Kiefer; review e-mails re lessor concerns re Flour and Spice assets, tw Dodick re same; e-mails w customer re o/s receivable
Dean, Mike	16-Dec-10	0.4	draft teaser re Fresh Foods to encourage earl buyer interest

Person	Date	Hours	Description
Dean, Mike	16-Dec-10	1.6	Prep for (incl tow MacNaughton) and attend update conf call w BMO, Signature and counsel/advisors for same; debrief w MacNaughton re same; review e-mails from Bear, Dodick re Travelers visit to Flour, Fresh and Spice to view leased equipment
Dean, Mike	16-Dec-10	3.1	Review/revise draft Fresh Foods CIM, tows Dodick re business description and tows MacNaughton re offer terms and conditions for same, e-mail team w update timing
Dean, Mike	20-Dec-10	3.4	Finalize Fresh Foods CIM, including review of BLG input for terms of offer/APA and tow MacNaughton re same; review BLG draft confidentiality agreements
Dean, Mike	21-Dec-10	1.6	Mtw Hamam re approach to prospective Food Services offerors, mtw Dewis re same; tow Dodick re approach to long-outstanding Food Services A/R and inclusion of same in data room; tow Dodick re Spice and Food Services activity levels during holiday period and re overall cash balances/projected needs
Dean, Mike	23-Dec-10	0.3	Call with Kiefer to update on status and issues
Dean, Mike	28-Dec-10	5.1	Draft report re sale process recommendations for Flour and Spice, incl. various e-mails w Hamam et al to clarify facts; e-mails w BLG re extension of Loretta trademark expiring March 2011
Dean, Mike	30-Dec-10	0.4	E-mails w Kiefer re general status update, esp facility sales and CIMs; e-mails w BLG re trademark renewal
Dean, Mike	30-Dec-10	1.1	E-mails w Sleeth, Osler re missing Highbourne licence and review draft affidavit to MOH re same; review/revise and execute additional closing documents for 210 Ontario and CAMA, including e-mails w Osler and tows Sleeth re same
Dean, Mike	2-Jan-11	1.8	Finalize draft of report and appendices re sale of Flour and Spice business and circulate to EYO, BLG, Dodick for review
Dean, Mike	12-Jan-11	2.2	Update call with Dodick re operations and sale process status; tow BLG, tow Dodick and c/w BLG/Dodick re leased operating equipment and approach to same in sale process; review and sign cheques for operating disbursements
Dean, Mike	13-Jan-11	1.4	Attend at Sismet Premises, c/w Coficorne re status; attend at Davand Premises, mtw Dodick/Lieberman/Eckoldt re leased asset issues, projected cash flows, timing of Spice/Flour sale process, other matters; review draft BLG letter to Food Services equipment lessors and draft BLG e-mail to Aird & Berlis re equipment lease issues; e-mails w Dodick/Bear re timing for return of key miller
Dean, Mike	13-Jan-11	0.4	E-mails w BLG, Dodick re equipment lessor communication, status and issues; e-mails w Dodick re due diligence info updates for Food Services
Dean, Mike	14-Jan-11	1.8	Review Jarvis Management offer; e-mail summary comments to BLG, EYI teams re same, e-mail Dodick re collectibility of old Food Services A/R; v-mail to update Kiefer re offers received
Dean, Mike	14-Jan-11	0.7	E-mails w Hamam et al re offer received and communication from other interested parties; e-mail from Flour landlord re Flour/Spice sales process; review and approve supplier cheques for operations
Dean, Mike	14-Jan-11	0.3	Tow MacNaughton re next steps, stakeholder communication, etc
Dean, Mike Total		70.9	
Dewis, Stephen	3-Dec-10	3.0	
Dewis, Stephen	13-Dec-10	1.5	Fresh - review CIM, buyers
Dewis, Stephen	14-Dec-10	1.0	Fresh - review CIM, discuss with Dean
Dewis, Stephen	15-Dec-10	0.5	Fresh Food - CIM status
Dewis, Stephen	16-Dec-10	1.0	Fresh - review CIM
Dewis, Stephen	20-Dec-10	0.5	Fresh - Final CIM review
Dewis, Stephen	21-Dec-10	1.5	Fresh - Buyer contacts
Dewis, Stephen	7-Jan-11	0.5	Fresh Foods buyers update, Spice and Flour plans
Dewis, Stephen	12-Jan-11	0.5	Spice and Flour updates
Dewis, Stephen	30-Nov-10	0.5	update with Dean, Hamam re CIM outline for Fresh Foods
Dewis, Stephen Total		10.5	
Dodick, Rahn	29-Nov-10	3.4	SPice: Various matters and discussions with staff.
Dodick, Rahn	29-Nov-10	3.2	Flour: Visit and tour Mill and visit Miller at his home. Discussions with Cam Bear, Mike Dean and Paul Carter.
Dodick, Rahn	29-Nov-10	3.4	Food: Various matters and discussions with staff.

Person	Date	Hours	Description
Dodick, Rahn	30-Nov-10	3.6	Flour: Discussions with Cam Bear re: Flour operations. Calls and discussions regarding sourcing of wheat. Cash flow review.
Dodick, Rahn	30-Nov-10	3.5	Spice: Calls with John C. and Greg H. regarding various matters. Cash flow review.
Dodick, Rahn	30-Nov-10	3.8	Food: Discussions with Fresh Food staff re: staffing agency. Discuss with Anita gathering of CIM materials needed. Cash flow review.
Dodick, Rahn	1-Dec-10	3.8	Food: Discussions with Fresh Food staff. Discuss with Anita gathering of CIM materials needed. Cash flow review.
Dodick, Rahn	1-Dec-10	1.8	Spice: Various matters. Cash flow review.
Dodick, Rahn	1-Dec-10	3.4	Flour: Discussions with Cam Bear re: Flour operations. Calls and discussions regarding sourcing of wheat. Cash flow review.
Dodick, Rahn	2-Dec-10	2.4	Spice: Various matters. Call with salesman. Discussions with EY staff. Cash flow review.
Dodick, Rahn	2-Dec-10	4.2	Flour: Meeting with Mike D. Provide info re: millers to BLG. Discussions with Cam Bear re: Flour operations. Calls and discussions regarding sourcing of wheat. Cash flow review.
Dodick, Rahn	2-Dec-10	2.3	Food: Discussions with Fresh Food staff.
Dodick, Rahn	3-Dec-10	2.2	Flour: Meeting with Mike D. Provide info re: millers to BLG. Discussions with Cam Bear re: Flour operations. Calls and discussions regarding sourcing of wheat. Cash flow review.
Dodick, Rahn	3-Dec-10	2.2	Spice: Various matters. Call with salesman. Discussions with EY staff. Cash flow review.
Dodick, Rahn	3-Dec-10	2.2	Food: Discussions with Fresh Food staff.
Dodick, Rahn	6-Dec-10	2.5	Spice: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters.
Dodick, Rahn	6-Dec-10	2.5	Flour: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters.
Dodick, Rahn	6-Dec-10	2.5	Fresh: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters. Sales process matters.
Dodick, Rahn	7-Dec-10	2.9	Flour: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters.
Dodick, Rahn	7-Dec-10	2.9	Spice: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters.
Dodick, Rahn	7-Dec-10	2.9	Fresh: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters. Sales process matters.
Dodick, Rahn	8-Dec-10	2.8	Spice: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters.
Dodick, Rahn	8-Dec-10	2.8	Fresh: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters. Sales process matters.
Dodick, Rahn	8-Dec-10	2.8	Flour: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters.
Dodick, Rahn	9-Dec-10	0.8	Spice: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters.
Dodick, Rahn	9-Dec-10	0.8	Flour: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters.
Dodick, Rahn	9-Dec-10	1.6	Fresh: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters. Sales process matters.
Dodick, Rahn	9-Dec-10	0.8	Spice: Discussions with John Coticone. Meeting with EY staff re: monitoring and preparation of CIM for Spice. Discussion with Greg Havery.
Dodick, Rahn	10-Dec-10	1.4	Flour: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters.
Dodick, Rahn	10-Dec-10	1.4	Spice: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters.
Dodick, Rahn	10-Dec-10	0.8	Spice: Discussions with John Coticone. Meeting with EY staff re: monitoring and preparation of CIM for Spice. Discussion with Greg Havery.
Dodick, Rahn	10-Dec-10	1.4	Fresh: Discussions with suppliers, company staff and EY staff. Review cash flow needs. Deal with various operational matters. Sales process matters.
Dodick, Rahn	13-Dec-10	2.5	Spice: Discussions with EY staff and Loretta staff re: operation matters. costing of product, cash flow, leased equipment and various other matters.
Dodick, Rahn	13-Dec-10	2.5	Fresh: Discussions with EY staff and Loretta staff re: operation matters. cash flow, leased equipment, sale of business and various other matters.
Dodick, Rahn	13-Dec-10	2.5	Flour Discussions with EY staff and Loretta staff re: operation matters. cash flow, leased equipment and various other matters.

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dodick, Rahn	14-Dec-10	2.1	Spice: Discussions with EY staff and Loretta staff re: operation matters, costing of product, cash flow, leased equipment and various other matters.
Dodick, Rahn	14-Dec-10	2.1	Flour Discussions with EY staff and Loretta staff re: operation matters, cash flow, leased equipment and various other matters.
Dodick, Rahn	14-Dec-10	2.1	Fresh: Discussions with EY staff and Loretta staff re: operation matters, cash flow, leased equipment, sale of business and various other matters.
Dodick, Rahn	15-Dec-10	5.3	Fresh: Discussions with EY staff and Loretta staff re: operation matters, cash flow, leased equipment, sale of business and various other matters.
Dodick, Rahn	15-Dec-10	2.4	Spice: Discussions with EY staff and Loretta staff re: operation matters, costing of product, cash flow, leased equipment and various other matters.
Dodick, Rahn	15-Dec-10	2.4	Flour Discussions with EY staff and Loretta staff re: operation matters, cash flow, leased equipment and various other matters.
Dodick, Rahn	16-Dec-10	1.8	Flour Discussions with EY staff and Loretta staff re: operation matters, cash flow, leased equipment and various other matters.
Dodick, Rahn	16-Dec-10	1.8	Spice: Discussions with EY staff and Loretta staff re: operation matters, costing of product, cash flow, leased equipment and various other matters.
Dodick, Rahn	16-Dec-10	4.6	Fresh: Discussions with EY staff and Loretta staff re: operation matters, cash flow, leased equipment, sale of business and various other matters.
Dodick, Rahn	17-Dec-10	1.5	Forensic: Meet Grant Thornton. Review several North Dakota documents with them.
Dodick, Rahn	17-Dec-10	3.2	Spice: Review of CIM material. Discussions with EY staff and Loretta staff re: operation matters, cash flow, leased equipment, supplier issues and various other matters.
Dodick, Rahn	17-Dec-10	1.2	Fresh: Discussions with EY staff and Loretta staff re: operation matters, cash flow, leased equipment, sale of business and various other matters.
Dodick, Rahn	17-Dec-10	1.1	Flour: Meeting with Paul Carter and Anita regarding sale of flower mill, operations, staffing and other matters.
Dodick, Rahn	20-Dec-10	0.4	Flour: Sale of remaining inventory. Call with Cam Bear re: TB files on premises.
Dodick, Rahn	20-Dec-10	2.8	Fresh: Cash receipts. Discuss vacation entitlement with Naomi. Review BLG changes to CIM and APA. Review letters to lessors.
Dodick, Rahn	20-Dec-10	2.4	Spice: Call with Julie Lee re: costing. Cash receipts. Discuss vacation pay entitlement with Naomi. Discuss costing with Julie Lee. Review letters to lessors. Discuss sale and collections to/from MVR and Blackrock
Dodick, Rahn	21-Dec-10	0.3	Flour: Review draft acknowledgement re: TB files.
Dodick, Rahn	21-Dec-10	4.2	Fresh: Review business plan for 2011 with John Curley. Consider various sales and cost cutting initiatives. Obtain documents for Dataroom and contact info for suppliers. Call with Ingo.
Dodick, Rahn	21-Dec-10	0.3	Flour: Call with Mike Dean. Review correspondence.
Dodick, Rahn	21-Dec-10	0.3	Fresh: Call with Mike Dean. Review correspondence.
Dodick, Rahn	21-Dec-10	0.3	Spice: Call with Mike Dean. Review correspondence.
Dodick, Rahn	21-Dec-10	2.6	Spice: Meet with Julie Lee to review costing analysis. Cash receipts/disbursements. Discussions with EY staff and Loretta staff.
Dodick, Rahn	22-Dec-10	1.3	Fresh: Review business plan for 2011 with John Curley. Consider various sales and cost cutting initiatives. Obtain documents for Dataroom and contact info for suppliers. Call with Ingo.
Dodick, Rahn	22-Dec-10	2.2	Spice: Review draft CIM and financials and exchange multiple e-mails with Anita F. Add documents to dataroom. Provide update to sales team.
Dodick, Rahn	22-Dec-10	1.3	Fresh: Meeting with Mike Dean regarding various matters. Various operating matters.
Dodick, Rahn	22-Dec-10	1.3	Spice: Meeting with Mike Dean regarding various matters. Various operating matters.
Dodick, Rahn	22-Dec-10	0.3	Flour: Meeting with Mike Dean regarding various matters.
Dodick, Rahn	23-Dec-10	2.8	Spice: Review costing with Julie Lee. Meeting with John C and Greg H. regarding costing and other matters.
Dodick, Rahn	23-Dec-10	2.7	Fresh: Cash flow budget, Cash receipts. Operations and schedule over the holidays. AR demand letters. Various other matters.
Dodick, Rahn	29-Dec-10	0.6	Discuss various matters with Mike Dean.
Dodick, Rahn	2-Jan-11	0.9	Review draft court report and provide comments.

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dodick, Rahn	3-Jan-11	0.5	Forensic: Review eFax accounts and related documentation.
Dodick, Rahn	3-Jan-11	0.6	Fresh: Cash Receipts and various matters.
Dodick, Rahn	3-Jan-11	1.2	Fresh: Gather and send to prospective purchaser additional information requested.
Dodick, Rahn	3-Jan-11	0.3	Fresh: Review additional information enquiries and e-mail staff.
Dodick, Rahn	3-Jan-11	0.3	Spice: Exchange e-mails with Bear regarding monitoring at Spice.
Dodick, Rahn	3-Jan-11	5.3	Fresh: Meet with two prospective purchasers, answer questions, tour facility with John Curley. Update team on meetings.
Dodick, Rahn	4-Jan-11	2.6	Fresh: Review and e-mail additional information requests from prospective purchasers.
Dodick, Rahn	4-Jan-11	0.4	Spice: E-mail exchange with John C. and Greg H. regarding various matters.
Dodick, Rahn	4-Jan-11	0.8	Fresh: Review managements business plan and provide comments to management for amendment.
Dodick, Rahn	4-Jan-11	0.6	Fresh: Samentime exchanges with Paul re: sales process matters.
Dodick, Rahn	4-Jan-11	0.5	Review and discussion with Naomi L. re: her outstanding tasks.
Dodick, Rahn	4-Jan-11	0.4	Flour: E-mail exchange with Cam B. regarding Flour operations. Discussions with staff about AR.
Dodick, Rahn	5-Jan-11	1.8	Fresh: Review 2011 cash flow budget with Ingo E., make amendments and send to prospective customers.
Dodick, Rahn	5-Jan-11	1.2	Fresh: Send additional information and answers to questions to David Berk re: sales of business.
Dodick, Rahn	5-Jan-11	1.2	Fresh: Meeting and tour of premises with Planet Bakery representatives.
Dodick, Rahn	5-Jan-11	0.8	Spice and Flour: Review motion material and discuss with Mary of BLG.
Dodick, Rahn	5-Jan-11	0.5	Fresh: Call and e-mail to Vince of Skor regarding solicitation of Fresh business. Discussion with John Curley.
Dodick, Rahn	5-Jan-11	0.5	Spice: review costing of box line and respond to John Coticone's e-mail.
Dodick, Rahn	5-Jan-11	2.1	Spice and Flour: Review amend and update Receiver's first Court report.
Dodick, Rahn	6-Jan-11	0.4	Spice: Supervision of EY and company staff and answer staff queries.
Dodick, Rahn	6-Jan-11	0.4	Flour: Supervision of EY and company staff and answer staff queries.
Dodick, Rahn	6-Jan-11	0.4	Fresh: Supervision of EY and company staff and answer staff queries.
Dodick, Rahn	6-Jan-11	0.8	Flour: Calls with legal counsel and discussions with staff regarding lease issues.
Dodick, Rahn	6-Jan-11	1.3	Spice: Meet with Anita F. regarding Spice and Flour CIM.
Dodick, Rahn	6-Jan-11	0.6	Flour: Call and e-mail from prospective purchaser of sugar packaging equipment. E-mail to Stephen re: separation of asset from flour mill.
Dodick, Rahn	6-Jan-11	0.3	Fresh: Meet with GFS suppliers.
Dodick, Rahn	6-Jan-11	0.3	Spice: E-mail to Julie Lee re: Spice cost analysis.
Dodick, Rahn	6-Jan-11	1.2	Spice: Discussions with Ingo E. regarding Spice monitoring procedures. Call with John C. regarding employee vacations and various matters. Review and respond to Greg H. e-mails regarding sales projections.
Dodick, Rahn	6-Jan-11	0.4	Fresh: Discussions with John Curley regarding the sales process. Draft notice to Fresh customers.
Dodick, Rahn	7-Jan-11	0.8	Flour: Calls with legal counsel regarding leased equipment and report to Court.
Dodick, Rahn	7-Jan-11	2.4	Spice: Call with sales staff. New sales procedures. Various matters. Discussions with Anita regarding CIM.
Dodick, Rahn	7-Jan-11	0.5	Flour: Dayal's return. E-mail exchanges with Cam. Discussion with Buta.
Dodick, Rahn	10-Jan-11	0.2	Forensic: Instruct Naomi to catalogue legal files.
Dodick, Rahn	10-Jan-11	0.3	Fresh: Review acknowledgement for the release of property not owned by Loretta.
Dodick, Rahn	10-Jan-11	0.6	Fresh: Respond to queries by prospective purchaser.
Dodick, Rahn	10-Jan-11	0.5	Fresh: Discussions with staff regarding inventory count.
Dodick, Rahn	10-Jan-11	1.6	Flour: Discussions with Anita. Review Flour CIM outline and provide comments to Anita.
Dodick, Rahn	10-Jan-11	2.2	Spice: Meeting with Greg Havery and John Coticone at Spice regarding costing and budget.
Dodick, Rahn	10-Jan-11	0.6	Flour: Discussions regarding new sales and resuming operations.
Dodick, Rahn	10-Jan-11	0.6	Flour and Spice: Sign and send Court report.

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Person	Date	Hours	Description
Dodick, Rahn	11-Jan-11	0.6	Flour and Spice: Discuss operational matters with Cam B. and Ingo E.
Dodick, Rahn	11-Jan-11	0.3	Flour: Discuss preparation of the Flour CIM with Anita.
Dodick, Rahn	11-Jan-11	0.8	Fresh: Review AR listing and discuss with Laura.
Dodick, Rahn	11-Jan-11	1.1	Spice: Meeting with Greg Havery regarding sales and sales process
Dodick, Rahn	11-Jan-11	0.8	Fresh: Call with David Berk. Send him information.
Dodick, Rahn	12-Jan-11	1.8	Flour and Spice: Sales process matters. Review and amend Spice CIM.
Dodick, Rahn	12-Jan-11	0.5	Forensic: Review e-mails. Send info to Dean.
Dodick, Rahn	12-Jan-11	0.8	Fresh: Discuss with Amelia inventory count, review inventory list and send to prospective purchasers.
Dodick, Rahn	12-Jan-11	0.5	Fresh: Call with legal re: notice to lessors re: fresh food.
Dodick, Rahn	12-Jan-11	0.9	Flour, Spice and Fresh: Discussion with Mike D. about various matters.
Dodick, Rahn	12-Jan-11	1.6	Fresh: Review accounts receivable listing in detail with Laura T. and send listing to prospective purchasers.
Dodick, Rahn	13-Jan-11	1.2	Spice and Flour: Lease matters. Exchanges of e-mails with legal and staff.
Dodick, Rahn	13-Jan-11	0.3	Fresh: Review sale transition plan with Naomi.
Dodick, Rahn	13-Jan-11	0.8	Fresh: Discussions with EY staff. Review letter to lessors in advance of Court hearing as well as e-mail to BMO legal counsel.
Dodick, Rahn	13-Jan-11	0.4	Flour and Spice: Discuss operational matters with Cam B. and Ingo E.
Dodick, Rahn	13-Jan-11	0.2	Fresh: Call with David Berk. Send him information.
Dodick, Rahn	13-Jan-11	0.4	Flour, Spice and Fresh: Discussion with Mike D. about various matters.
Dodick, Rahn	13-Jan-11	0.5	Fresh: Review accounts receivable listing in detail with Laura T. and send listing to prospective purchasers.
Dodick, Rahn	13-Jan-11	2.2	Flour, Spice and Fresh: Various operational matters. Discussions with managers and customers regarding customer credit and release of shipments.
Dodick, Rahn	13-Jan-11	0.3	Flour and Spice: Sales process matters. Review and amend Spice CIM.
Dodick, Rahn	13-Jan-11	0.3	Forensic: Review e-mails. Send info to Dean.
Dodick, Rahn Total		199.4	
Eckoldt, Ingo	29-Nov-10	0.8	All Companies: PO & cheque reviews & approvals
Eckoldt, Ingo	29-Nov-10	3.1	All Companies: Week-end Nov 28 bank & cash reconciliation.
Eckoldt, Ingo	30-Nov-10	0.9	All Companies: Actual & Forecast cash flow review, assumptions, amendments
Eckoldt, Ingo	30-Nov-10	0.5	All Companies: Discussion with staff re: daily reporting requirements re: Fresh & CC cash register sales and matching bank deposits
Eckoldt, Ingo	30-Nov-10	1.2	All Companies: Calculation of funds available for transfer to BMO trust account. Correspondence with CIBC thereto
Eckoldt, Ingo	30-Nov-10	1.7	All Companies: Daily bank & cheque recon. Available cash on hand revisions
Eckoldt, Ingo	1-Dec-10	2.1	All Companies: PO & cheque reviews & approvals
Eckoldt, Ingo	1-Dec-10	1.4	All Companies: Daily bank & cheque recon. Available cash on hand revisions
Eckoldt, Ingo	1-Dec-10	8.9	All Companies: Actual & Forecast cash flow review, assumptions, amendments
Eckoldt, Ingo	2-Dec-10	2.1	All Companies: Reconciliation, cancellation and correspondence with CIBC of unapproved cheques and wire transfers clearing the CIBC account without the Receiver's authorization
Eckoldt, Ingo	2-Dec-10	1.6	All Companies: Daily bank & cheque recon. Available cash on hand revisions
Eckoldt, Ingo	2-Dec-10	7.6	All Companies: Actual & Forecast cash flow review, assumptions, amendments
Eckoldt, Ingo	2-Dec-10	1.8	All Companies: PO & cheque reviews & approvals
Eckoldt, Ingo	3-Dec-10	1.8	All Companies: Reconciliation, cancellation and correspondence with CIBC of unapproved cheques and wire transfers clearing the CIBC account without the Receiver's authorization
Eckoldt, Ingo	3-Dec-10	1.1	All Companies: Daily bank & cheque recon. Available cash on hand revisions
Eckoldt, Ingo	3-Dec-10	5.4	All Companies: Actual & Forecast cash flow review, assumptions, amendments

Person	Date	Hours	Description
Eckoldt, Ingo	6-Dec-10	9.8	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications). Email & telephone correspondence with suppliers re: purchase orders, deliveries and ongoing COD payment practices.
Eckoldt, Ingo	7-Dec-10	15.6	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications). Email & telephone correspondence with suppliers re: purchase orders, deliveries and ongoing COD payment practices.
Eckoldt, Ingo	8-Dec-10	8.3	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications). Email & telephone correspondence with suppliers re: purchase orders, deliveries and ongoing COD payment practices.
Eckoldt, Ingo	9-Dec-10	9.2	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications). Email & telephone correspondence with suppliers re: purchase orders, deliveries and ongoing COD payment practices.
Eckoldt, Ingo	10-Dec-10	4.0	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications). Email & telephone correspondence with suppliers re: purchase orders, deliveries and ongoing COD payment practices.
Eckoldt, Ingo	13-Dec-10	6.2	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications).
Eckoldt, Ingo	14-Dec-10	5.4	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications).
Eckoldt, Ingo	15-Dec-10	3.9	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications).
Eckoldt, Ingo	16-Dec-10	4.2	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications).
Eckoldt, Ingo	17-Dec-10	3.8	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications).
Eckoldt, Ingo	20-Dec-10	1.5	Development/revisions/modifications to Fresh Foods 2011 cashflow/budget for data room purposes
Eckoldt, Ingo	20-Dec-10	6.5	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications).
Eckoldt, Ingo	21-Dec-10	4.8	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications).
Eckoldt, Ingo	21-Dec-10	3.2	Development/revisions/modifications to Fresh Foods 2011 cashflow/budget for data room purposes
Eckoldt, Ingo	22-Dec-10	4.2	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications).

Loretta Group (60877372) - Loretta - Receiver 15506031
Time Detail Summary by Individual

Person	Date	Hours	Description
Eckoldt, Ingo	22-Dec-10	3.8	Development/revisions/modifications to Fresh Foods 2011 cashflow/budget for data room purposes
Eckoldt, Ingo	23-Dec-10	3.1	Development/revisions/modifications to Fresh Foods 2011 cashflow/budget for data room purposes
Eckoldt, Ingo	23-Dec-10	3.8	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques. Email & telephone traffic with CIBC re: bank account management (wires, stop cheques, account balance verifications).
Eckoldt, Ingo	28-Dec-10	4.0	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	29-Dec-10	4.0	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	3-Jan-11	4.5	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	4-Jan-11	3.8	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	5-Jan-11	3.4	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	5-Jan-11	6.2	Fresh Foods 2011 budget amendments and revisions for potential purchaser review.
Eckoldt, Ingo	6-Jan-11	4.3	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	6-Jan-11	2.1	Spice 2011 budget preparation for potential purchaser review.
Eckoldt, Ingo	6-Jan-11	1.6	Fresh Foods 2011 budget amendments and revisions for potential purchaser review.
Eckoldt, Ingo	7-Jan-11	3.0	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	10-Jan-11	1.2	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	11-Jan-11	5.3	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	12-Jan-11	4.9	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	13-Jan-11	5.2	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	14-Jan-11	1.6	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	30-Nov-10	1.8	Flour: Email & telephone correspondence with key wheat suppliers Thompsons & Palmerston re: update to request for future wheat supply considering receivership process.
Eckoldt, Ingo	30-Nov-10	3.5	All Companies: Email & telephone correspondence with suppliers re: receivership process explanation, account arrears, go-forward COD basis.
Eckoldt, Ingo	10-Jan-11	1.9	Flour: Calculation of margins on flour orders
Eckoldt, Ingo	10-Jan-11	1.6	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	11-Jan-11	0.5	Flour: Calculation of margins on flour orders
Eckoldt, Ingo	11-Jan-11	2.2	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	12-Jan-11	2.0	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	12-Jan-11	1.1	Flour: Calculation of margins on flour orders

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Person	Date	Hours	Description
Eckoldt, Ingo	13-Jan-11	0.9	Flour: Review of flour budget template with Anita Farrell (temp controller)
Eckoldt, Ingo	13-Jan-11	2.0	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	14-Jan-11	1.4	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	29-Nov-10	2.1	All Companies: Leasing companies review re: addressee and addresses for creditor letters
Eckoldt, Ingo	14-Dec-10	3.1	Modification & amendments to cash flow forecast incorporating scenario analysis for divisional closures for reporting to BMO
Eckoldt, Ingo	15-Dec-10	5.5	Modification & amendments to cash flow forecast incorporating scenario analysis for divisional closures for reporting to BMO
Eckoldt, Ingo	16-Dec-10	6.5	Modification & amendments to cash flow forecast incorporating scenario analysis for divisional closures for reporting to BMO
Eckoldt, Ingo Total		234.5	
Ferguson, Robert	2-Dec-10	0.2	Respond to caller.
Ferguson, Robert	6-Dec-10	0.2	Post documents to web site and respond to call.
Ferguson, Robert	7-Dec-10	0.2	Respond to callers.
Ferguson, Robert	13-Dec-10	0.3	Deposit and letter to supplier.
Ferguson, Robert	16-Dec-10	0.1	Prepare bank reconciliation.
Ferguson, Robert	3-Jan-11	0.2	Review disbursements.
Ferguson, Robert Total		1.2	
Hamam, Paul F.	29-Nov-10	5.8	Research of potential purchasers of Fresh Foods business unit.
Hamam, Paul F.	1-Dec-10	2.8	Research of potential purchasers of Fresh Foods business unit.
Hamam, Paul F.	6-Dec-10	1.2	Drafting of CIM and buyers list.
Hamam, Paul F.	7-Dec-10	0.5	Drafting of CIM and buyers list.
Hamam, Paul F.	8-Dec-10	1.0	Drafting of CIM and buyers list.
Hamam, Paul F.	9-Dec-10	1.8	Drafting of CIM and buyers list.
Hamam, Paul F.	10-Dec-10	7.6	Drafting of CIM and buyers list.
Hamam, Paul F. Total		20.7	
Hatfull, Donna	8-Dec-10	0.3	prepare wire transfer documents, email request re website address
Hatfull, Donna	9-Dec-10	0.5	fax wire transfer, send via courier
Hatfull, Donna	10-Dec-10	0.1	prepare wire transfer documents, email request re website address
Hatfull, Donna	15-Dec-10	0.7	update letter, send fax and send out via mail
Hatfull, Donna	20-Dec-10	1.8	set up files for estate accounting and filing
Hatfull, Donna	3-Jan-11	0.3	labels for Estate Accounting files
Hatfull, Donna Total		3.7	
Hildebrand, Elaine	6-Dec-10	1.5	processing cheques
Hildebrand, Elaine	8-Dec-10	3.5	processing cheque posting deposits
Hildebrand, Elaine	9-Dec-10	4.0	processing cheques, voiding cheques and deposit
Hildebrand, Elaine	16-Dec-10	0.5	processing cheque and courier
Hildebrand, Elaine	20-Dec-10	2.5	processing cheques and mailing
Hildebrand, Elaine	21-Dec-10	1.5	processing cheques and mailing
Hildebrand, Elaine	22-Dec-10	0.4	Insurance
Hildebrand, Elaine	5-Jan-11	1.0	processing cheques and updating deposit information
Hildebrand, Elaine	6-Jan-11	1.5	processing cheques and deposit

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Person	Date	Hours	Description
Hildebrand, Elaine	10-Jan-11	0.4	Insurance
Hildebrand, Elaine	1-Dec-10	1.5	Coordinating insurance with Aon for Naomi Lieberman- Setting up account with Recall storage and having boxes sent to Cam Bear in Whitby location
Hildebrand, Elaine Total		18.3	
Lee, Julie Yeo-Joo	17-Dec-10	6.0	cost testing - observation, documentation, interviewing clients
Lee, Julie Yeo-Joo	13-Dec-10	1.0	keeping track of invoices
Lee, Julie Yeo-Joo	15-Dec-10	1.5	keeping track of invoices
Lee, Julie Yeo-Joo	17-Dec-10	1.5	keeping track of invoices
Lee, Julie Yeo-Joo	9-Dec-10	1.0	discuss with sr. manager and the client re: cost analysis project
Lee, Julie Yeo-Joo	9-Dec-10	3.0	entering invoices from the last 1.5 weeks to the delivery log
Lee, Julie Yeo-Joo	10-Dec-10	1.0	entering invoices from the day before
Lee, Julie Yeo-Joo	23-Dec-10	8.0	cost testing
Lee, Julie Yeo-Joo	6-Jan-11	0.5	final check on cost testing analysis
Lee, Julie Yeo-Joo	10-Jan-11	2.0	participating post-cost testing meeting
Lee, Julie Yeo-Joo Total		25.5	
Lieberman, Naomi	22-Nov-10	2.5	working on Receivership letters
Lieberman, Naomi	22-Nov-10	2.5	working on Receivership letters
Lieberman, Naomi	22-Nov-10	2.5	working on Receivership letters
Lieberman, Naomi	23-Nov-10	1.9	working on Receivership letters
Lieberman, Naomi	23-Nov-10	2.0	working on Receivership letters
Lieberman, Naomi	23-Nov-10	1.9	working on Receivership letters
Lieberman, Naomi	24-Nov-10	1.0	working on Receivership letters
Lieberman, Naomi	24-Nov-10	1.0	working on Receivership letters
Lieberman, Naomi	24-Nov-10	1.0	working on Receivership letters
Lieberman, Naomi	25-Nov-10	2.0	working on Receivership letters
Lieberman, Naomi	25-Nov-10	2.0	working on Receivership letters
Lieberman, Naomi	25-Nov-10	2.0	working on Receivership letters
Lieberman, Naomi	26-Nov-10	2.1	working on Receivership letters
Lieberman, Naomi	26-Nov-10	0.4	call w CIBC re next steps when appointed receiver
Lieberman, Naomi	26-Nov-10	2.1	working on Receivership letters
Lieberman, Naomi	26-Nov-10	1.0	employee meeting and related discussions w John Curly
Lieberman, Naomi	26-Nov-10	2.1	working on Receivership letters
Lieberman, Naomi	29-Nov-10	0.7	discussion w insurance (all divisions) and related follow up
Lieberman, Naomi	29-Nov-10	5.6	responding to supplier calls, managing mailing of supplier letters (all divisions) - landlord, leasing companies, etc
Lieberman, Naomi	29-Nov-10	0.4	call to Petro Cda re gas cards - to cancel (all divisions)
Lieberman, Naomi	29-Nov-10	0.5	drafting a letter to Bell re accounts to be assumed, working w Shammi for list (all divisions)
Lieberman, Naomi	29-Nov-10	0.6	Fresh Foods -draft of KERP for J Curly
Lieberman, Naomi	30-Nov-10	1.3	(flour) drafting termination letters
Lieberman, Naomi	30-Nov-10	1.6	(all divisions) setting up processes for new BMO bank accounts
Lieberman, Naomi	30-Nov-10	1.5	compiling vehicle summaries, call to leasing companies re additional cars req'd, drafting letter re Pete N's vehicle and missing vehicles
Lieberman, Naomi	30-Nov-10	3.5	(all divisions) responding to supplier calls

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Person	Date	Hours	Description
Lieberman, Naomi	30-Nov-10	0.5	discussion w insurance (all divisions) and related follow up
Lieberman, Naomi	30-Nov-10	1.0	(all divisions) s 245 report & related unsecured creditor summary
Lieberman, Naomi	1-Dec-10	0.4	(all divisions) setting up processes for new BMO bank accounts
Lieberman, Naomi	1-Dec-10	1.5	discussion w insurance (all divisions) and related follow up
Lieberman, Naomi	1-Dec-10	3.0	(all divisions) responding to supplier calls
Lieberman, Naomi	1-Dec-10	1.5	lease and vehicle summaries
Lieberman, Naomi	1-Dec-10	0.8	(all divisions) fu w bank re cheques clearing
Lieberman, Naomi	1-Dec-10	0.5	drafting a letter to Bell re accounts to be assumed, working w Shammi for list (all divisions)
Lieberman, Naomi	1-Dec-10	1.0	(all divisions) s 245 report & related unsecured creditor summary
Lieberman, Naomi	2-Dec-10	0.3	Fresh Foods -draft of KERP for J Curly
Lieberman, Naomi	2-Dec-10	2.0	discussion w insurance (all divisions) and related follow up
Lieberman, Naomi	2-Dec-10	0.7	(all divisions) s 245 report & related unsecured creditor summary
Lieberman, Naomi	2-Dec-10	0.4	compiling vehicle summaries, call to leasing companies re additional cars req'd, drafting letter re Pete N's vehicle and missing vehicles
Lieberman, Naomi	2-Dec-10	0.4	(flour) drafting termination letters
Lieberman, Naomi	2-Dec-10	0.4	(all divisions) setting up processes for new BMO bank accounts
Lieberman, Naomi	2-Dec-10	2.0	lease and vehicle summaries
Lieberman, Naomi	2-Dec-10	3.0	(all divisions) responding to supplier calls
Lieberman, Naomi	3-Dec-10	1.8	lease and vehicle summaries
Lieberman, Naomi	3-Dec-10	0.3	(all divisions) s 245 report & related unsecured creditor summary
Lieberman, Naomi	3-Dec-10	1.5	(all divisions) responding to supplier calls
Lieberman, Naomi	3-Dec-10	0.3	(all divisions) fu w bank re cheques clearing
Lieberman, Naomi	6-Dec-10	0.4	(all divisions) managing bank deposit and providing actg with relevant back up
Lieberman, Naomi	6-Dec-10	0.5	(all divisions) drafting independent contractor agreement for AF
Lieberman, Naomi	6-Dec-10	4.0	(all divisions) insurance notice re Harley Davidson claim, letter to JNR re removal from the policy, relview of which vehicles were on the policy
Lieberman, Naomi	6-Dec-10	0.6	working on new vehicles for spice employees
Lieberman, Naomi	6-Dec-10	2.4	(all divisions) working on lease schedule and related discussions with lessors
Lieberman, Naomi	6-Dec-10	1.0	(all divisions) supplier calls
Lieberman, Naomi	7-Dec-10	0.8	(spice) fu w BMO re cheque for IKEA transition
Lieberman, Naomi	7-Dec-10	0.7	(all) drafting additional bank letters for RBC and TD
Lieberman, Naomi	7-Dec-10	0.2	working on new vehicles for spice employees
Lieberman, Naomi	7-Dec-10	1.0	(all divisions) review of insurance quote & related discussion w RD, pursuing new insurance, fu re cancellation notice by Macquarie
Lieberman, Naomi	7-Dec-10	1.3	(all) drafting employee notice re reoverhip and related discussions wrt vacation pay for employees
Lieberman, Naomi	7-Dec-10	1.0	(all divisions) supplier calls
Lieberman, Naomi	7-Dec-10	0.8	(all divisions) drafting independent contractor agreement for AF
Lieberman, Naomi	7-Dec-10	0.4	(all divisions) working on lease schedule and related discussions with lessors
Lieberman, Naomi	7-Dec-10	0.3	(all divisions) managing bank deposit and providing actg with relevant back up
Lieberman, Naomi	7-Dec-10	2.0	(fresh food) fu re JNR insurance and additional JNR vehicles identified
Lieberman, Naomi	8-Dec-10	0.8	(all divisions) supplier calls
Lieberman, Naomi	8-Dec-10	0.5	review of IR report
Lieberman, Naomi	8-Dec-10	1.5	securing new vehicle for Spice related credit application etc

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Time Detail Summary by Individual

Person	Date	Hours	Description
Lieberman, Naomi	8-Dec-10	0.4	call from BNS re old accounts
Lieberman, Naomi	8-Dec-10	0.3	call from Tarah re vehicle
Lieberman, Naomi	9-Dec-10	0.3	drafting letter re insurance for Mercedes (TB), dealing w claim from Mercedes
Lieberman, Naomi	9-Dec-10	1.5	securing new vehicle for Spice related credit application etc
Lieberman, Naomi	9-Dec-10	1.0	(all divisions) supplier calls
Lieberman, Naomi	9-Dec-10	1.5	paying vehicle leases and related covering letters
Lieberman, Naomi	9-Dec-10	0.5	working on new vehicles for spice employees
Lieberman, Naomi	9-Dec-10	0.4	(all) drafting employee notice re receiverhip and related discussions wrt vacation pay for employees
Lieberman, Naomi	10-Dec-10	0.6	dealing w JNR and their vehicles and shared insurance
Lieberman, Naomi	10-Dec-10	0.4	drafting letter re insurance for Mercedes (TB), dealing w claim from Mercedes
Lieberman, Naomi	10-Dec-10	0.3	(all divisions) managing bank deposit and providing actg with relevant back up
Lieberman, Naomi	10-Dec-10	0.8	(all divisions) Insurance notice re Harley Davidson claim, letter to JNR re removal from the policy, review of which vehicles were on the policy
Lieberman, Naomi	10-Dec-10	0.3	follow up re NDT customer
Lieberman, Naomi	10-Dec-10	1.0	securing new vehicle for Spice related credit application etc
Lieberman, Naomi	10-Dec-10	2.0	(all divisions) supplier calls
Lieberman, Naomi	10-Dec-10	1.0	(all) drafting employee notice re receiverhip and related discussions wrt vacation pay for employees
Lieberman, Naomi	10-Dec-10	0.4	discussion w BLG re leases
Lieberman, Naomi	10-Dec-10	0.8	(all divisions) review of insurance quote & related discussion w RD, pursuing new insurance, f/u re cancellation notice by Macquarie
Lieberman, Naomi	13-Dec-10	1.5	calls from suppliers
Lieberman, Naomi	13-Dec-10	1.5	finalizing insurance coverage for Loretta w Aon, related f/u re vehicles
Lieberman, Naomi	13-Dec-10	2.0	discussions w BLG re leases and related fu
Lieberman, Naomi	13-Dec-10	1.0	discussion w Amelia re vacation template and review of schedule
Lieberman, Naomi	13-Dec-10	0.4	finalizing employee letters
Lieberman, Naomi	15-Dec-10	0.5	calls to Bell re mobile internet not functioning
Lieberman, Naomi	15-Dec-10	2.0	calls from suppliers
Lieberman, Naomi	15-Dec-10	0.8	finalizing insurance coverage for Loretta w Aon, related f/u re vehicles
Lieberman, Naomi	15-Dec-10	2.0	determining location of leased equipment and related f/u
Lieberman, Naomi	15-Dec-10	2.5	discussions w BLG re leases and related fu
Lieberman, Naomi	15-Dec-10	1.0	JNR letter re o/s insurance \$ owing, related calc and discussion w Curly
Lieberman, Naomi	15-Dec-10	0.5	Applewood lease letter and payment follow up (vehicles)
Lieberman, Naomi	15-Dec-10	0.5	discussion w Amelia re vacation template and review of schedule
Lieberman, Naomi	16-Dec-10	0.2	calls to Bell re mobile internet not functioning
Lieberman, Naomi	16-Dec-10	0.4	JNR letter re o/s insurance \$ owing, related calc and discussion w Curly
Lieberman, Naomi	16-Dec-10	0.5	calls from suppliers
Lieberman, Naomi	16-Dec-10	0.3	determining location of leased equipment and related f/u
Lieberman, Naomi	16-Dec-10	0.8	discussions w BLG re leases and related fu
Lieberman, Naomi	16-Dec-10	0.3	Applewood lease letter and payment follow up (vehicles)
Lieberman, Naomi	17-Dec-10	1.3	determining location of leased equipment and related f/u
Lieberman, Naomi	17-Dec-10	1.5	discussions w BLG re leases and related fu
Lieberman, Naomi	17-Dec-10	0.5	finalizing insurance coverage for Loretta w Aon, related f/u re vehicles

Person	Date	Hours	Description
Lieberman, Naomi	17-Dec-10	0.7	calls from suppliers
Lieberman, Naomi	17-Dec-10	0.6	working on employee letter re vacation
Lieberman, Naomi	17-Dec-10	0.8	follow up re Harley insurance proceeds
Lieberman, Naomi	17-Dec-10	0.3	calls to Bell re mobile internet not functioning
Lieberman, Naomi	20-Dec-10	0.7	f/u re Bell internet sticks for spice, f/u re bill they sent for payment, text messages
Lieberman, Naomi	20-Dec-10	0.8	call from suppliers
Lieberman, Naomi	20-Dec-10	0.3	discussion w Rahn re various letters to be still be circulated based on correspondence rec'd in the mail
Lieberman, Naomi	20-Dec-10	0.2	drafting trade AR notices, locating contact information and proper addresses
Lieberman, Naomi	20-Dec-10	0.5	f/u re Harley D \$ with Quest Leasing and related discussion w Rahn
Lieberman, Naomi	20-Dec-10	1.0	finishing employee letter & related discussion w Amelia
Lieberman, Naomi	20-Dec-10	0.8	finalizing lease letter template w BLG and review of drafts of same
Lieberman, Naomi	20-Dec-10	3.0	finalizing the lease letters and circulating to lessors
Lieberman, Naomi	20-Dec-10	0.6	assisting Anita w info for the CIM
Lieberman, Naomi	21-Dec-10	0.3	f/u re Harley D \$ with Quest Leasing and related discussion w Rahn
Lieberman, Naomi	21-Dec-10	4.5	finalizing the lease letters and circulating to lessors
Lieberman, Naomi	21-Dec-10	0.3	f/u w Franca re money's to be rec'd from Harris, and BMO accounts
Lieberman, Naomi	21-Dec-10	0.5	responding to Spice employees queries re vacation pay
Lieberman, Naomi	21-Dec-10	0.6	f/u re Bell internet sticks for spice, f/u re bill they sent for payment, text messages
Lieberman, Naomi	21-Dec-10	0.3	disbursement approval for Shammi
Lieberman, Naomi	21-Dec-10	0.2	discussion w Laura re AR required for data room
Lieberman, Naomi	21-Dec-10	0.4	discussion w Rahn re various letters to be still be circulated based on correspondence rec'd in the mail
Lieberman, Naomi	22-Dec-10	0.3	responding to Spice employees queries re vacation pay
Lieberman, Naomi	22-Dec-10	0.4	disbursement approval for Shammi
Lieberman, Naomi	22-Dec-10	0.4	assisting Anita w info for the CIM
Lieberman, Naomi	22-Dec-10	0.3	discussion w Rahn re various letters to be still be circulated based on correspondence rec'd in the mail
Lieberman, Naomi	22-Dec-10	0.3	finalizing the lease letters and circulating to lessors
Lieberman, Naomi	22-Dec-10	1.8	drafting trade AR notices, locating contact information and proper addresses
Lieberman, Naomi	22-Dec-10	0.4	discussion w Laura re AR required for data room
Lieberman, Naomi	22-Dec-10	0.5	call from suppliers
Lieberman, Naomi	22-Dec-10	0.5	f/u re Bell internet sticks for spice, f/u re bill they sent for payment, text messages
Lieberman, Naomi	22-Dec-10	1.2	f/u re Harley D \$ with Quest Leasing and related discussion w Rahn
Lieberman, Naomi	30-Dec-10	0.3	f/u re Macquarie cheque that cleared the accounts
Lieberman, Naomi	30-Dec-10	0.8	AR follow up & Insurance query f/u
Lieberman, Naomi	3-Jan-11	0.4	supplier calls (including lease f/u)
Lieberman, Naomi	3-Jan-11	0.2	disbursement approval
Lieberman, Naomi	3-Jan-11	0.5	sales process assistance
Lieberman, Naomi	3-Jan-11	2.8	drafting various new supplier letters, f/u re bank letters for money and bank statements (summary prepared)
Lieberman, Naomi	4-Jan-11	0.3	f/u w legal counsel re various matters
Lieberman, Naomi	4-Jan-11	0.6	sales process assistance
Lieberman, Naomi	4-Jan-11	1.0	AR follow up, drafting two additional collection letters

Person	Date	Hours	Description
Lieberman, Naomi	4-Jan-11	0.6	employee queries re vacation
Lieberman, Naomi	4-Jan-11	0.4	status update w Rahn
Lieberman, Naomi	4-Jan-11	1.0	supplier calls (including lease f/u)
Lieberman, Naomi	5-Jan-11	0.2	AR follow up, drafting two additional collection letters
Lieberman, Naomi	5-Jan-11	0.5	f/u w legal counsel re various matters
Lieberman, Naomi	5-Jan-11	0.8	sales process assistance
Lieberman, Naomi	5-Jan-11	1.5	discussions w Leasing Companies(re letters and vehicles re application of payments)
Lieberman, Naomi	5-Jan-11	1.5	HD proceeds fu, drafting related letters
Lieberman, Naomi	5-Jan-11	1.9	supplier calls (including lease f/u)
Lieberman, Naomi	6-Jan-11	0.2	status update w Rahn
Lieberman, Naomi	6-Jan-11	2.0	supplier calls (including lease f/u)
Lieberman, Naomi	6-Jan-11	1.0	call w GMAC re leases
Lieberman, Naomi	6-Jan-11	0.7	f/u w various Bell Depts re text message recovery for Gatti cell
Lieberman, Naomi	6-Jan-11	0.5	drafting customer correspondence
Lieberman, Naomi	6-Jan-11	0.4	sales process assistance
Lieberman, Naomi	6-Jan-11	0.8	HD proceeds fu, drafting related letters
Lieberman, Naomi	6-Jan-11	0.6	drafting various new supplier letters, f/u re bank letters for money and bank statements (summary prepared)
Lieberman, Naomi	6-Jan-11	0.4	f/u w legal counsel re various matters
Lieberman, Naomi	6-Jan-11	0.3	employee queries re vacation
Lieberman, Naomi	7-Jan-11	0.3	deposit \$ from Harris Bank
Lieberman, Naomi	7-Jan-11	0.8	conference call w BLG and related f/u
Lieberman, Naomi	7-Jan-11	0.3	supplier calls (including lease f/u)
Lieberman, Naomi	7-Jan-11	2.0	working on cash flow variance
Lieberman, Naomi	10-Jan-11	0.2	AR f/u w Laura and Rahn
Lieberman, Naomi	10-Jan-11	0.1	f/u w Amelia re vacation summary
Lieberman, Naomi	10-Jan-11	0.3	call from landlord re possibility of purchasing spice business
Lieberman, Naomi	10-Jan-11	1.0	miscellaneous supplier follow up
Lieberman, Naomi	11-Jan-11	0.7	Applewood vehicle recovery
Lieberman, Naomi	13-Jan-11	1.0	Harley letters issued, communication w Ally re lease extension for two additional mths
Lieberman, Naomi	13-Jan-11	1.0	miscellaneous supplier follow up
Lieberman, Naomi	13-Jan-11	0.4	Applewood vehicle recovery
Lieberman, Naomi	13-Jan-11	2.5	f/u re leasing companies w financing leases
Lieberman, Naomi	13-Jan-11	2.0	preparing summary re transition considerations for fresh foods & related discussion w Rahn
Lieberman, Naomi	14-Jan-11	0.2	Harley letters issued, communication w Ally re lease extension for two additional mths
Lieberman, Naomi	14-Jan-11	0.4	opening and f/u re mail
Lieberman, Naomi	14-Jan-11	1.0	miscellaneous supplier follow up
Lieberman, Naomi	14-Jan-11	1.0	f/u re leasing companies w financing leases
Lieberman, Naomi	14-Jan-11	0.8	preparing summary re transition considerations for fresh foods & related discussion w Rahn
Lieberman, Naomi Total		186.4	
Mazzulla, Franca	26-Nov-10	2.9	Prepare AP schedule for 245-246

Person	Date	Hours	Description
Mazzulla, Franca	26-Nov-10	0.7	assist with letters to suppliers - fax etc.
Mazzulla, Franca	26-Nov-10	0.9	Other misc request as per NL
Mazzulla, Franca	26-Nov-10	1.6	245-246 notice draft
Mazzulla, Franca	28-Nov-10	1.5	Prepare supplier mailing list to merge with supplier letters
Mazzulla, Franca	29-Nov-10	0.7	Draft 245-246 notice
Mazzulla, Franca	29-Nov-10	2.5	Supplier letters
Mazzulla, Franca	30-Nov-10	1.1	Clean up creditor list for mailing 245-246 notice
Mazzulla, Franca	30-Nov-10	0.9	Letters to the leasing companies
Mazzulla, Franca	1-Dec-10	0.7	Clean up creditor list for mailing 245-246 notice
Mazzulla, Franca	3-Dec-10	0.8	lease letters - vehicles
Mazzulla, Franca	3-Dec-10	4.1	Finalize appendix A, arrange for photocopying, print labels and mailing
Mazzulla, Franca	6-Dec-10	0.8	Letters and fax re vehicles
Mazzulla, Franca	6-Dec-10	0.4	Creditor calls
Mazzulla, Franca	13-Dec-10	1.9	R&D and reconcile to estate account
Mazzulla, Franca	14-Dec-10	1.1	Creditor calls and Bell Mobility issues
Mazzulla, Franca	14-Dec-10	0.5	R&D and reconcile to estate account
Mazzulla, Franca	15-Dec-10	0.5	Creditor calls and Bell Mobility issues
Mazzulla, Franca	20-Dec-10	1.2	follow up with mail, telephone statements and other o/s matters
Mazzulla, Franca	20-Dec-10	0.6	receipts and disbursements
Mazzulla, Franca	21-Dec-10	1.2	receipts and disbursements
Mazzulla, Franca	21-Dec-10	1.6	follow up with mail, telephone statements and other o/s matters
Mazzulla, Franca	21-Dec-10	0.9	Creditor calls
Mazzulla, Franca	22-Dec-10	1.3	Reconcile the Bell Mobility state, emt by following up with contact at BM, Bell Canada statement and prepare chq req
Mazzulla, Franca	29-Dec-10	0.7	Index records and send to files on 21
Mazzulla, Franca	3-Jan-11	0.8	Update R&D and reconcile to estate accounting R&D
Mazzulla, Franca	3-Jan-11	0.8	Follow with queries re Bell Mobility from Ingo and other o/s issues with Naomi
Mazzulla, Franca	4-Jan-11	0.4	Follow with queries re Bell Mobility from Ingo and other o/s issues with Naomi
Mazzulla, Franca	4-Jan-11	1.6	Follow up with banks re closing accounts to forward funds to receiver and canada post
Mazzulla, Franca	5-Jan-11	2.3	Follow with queries re Bell Mobility from Ingo and other o/s issues with Naomi
Mazzulla, Franca	6-Jan-11	0.7	Follow up with banks re closing accounts to forward funds to receiver and canada post
Mazzulla, Franca	10-Jan-11	2.3	Reconcile manal R&D to estate accounting, and follow up on o/s issues as per NL request
Mazzulla, Franca	11-Jan-11	0.5	Reconcile manal R&D to estate accounting, and follow up on o/s issues as per NL request
Mazzulla, Franca	12-Jan-11	0.9	Reconcile manal R&D to estate accounting, and follow up on o/s issues as per NL request
Mazzulla, Franca	13-Jan-11	0.5	Reconcile manal R&D to estate accounting, and follow up on o/s issues as per NL request
Mazzulla, Franca	14-Jan-11	0.5	Reconcile manal R&D to estate accounting, and follow up on o/s issues as per NL request
Mazzulla, Franca	14-Jan-11	1.1	Follow up with three banks to close accounts and forward funds
Mazzulla, Franca Total		43.5	
Newman, Brad Tyler	29-Nov-10	0.2	Downloading Cash flow reports for cash flow monitoring
Newman, Brad Tyler	30-Nov-10	0.2	Downloading Cash flow reports for cash flow monitoring
Newman, Brad Tyler	1-Dec-10	0.2	Downloading Cash flow reports for cash flow monitoring

Person	Date	Hours	Description
Newman,Brad Tyler	1-Dec-10	1.0	Preparing letters regarding loretta license plates for the Ministry of Transportation
Newman,Brad Tyler	2-Dec-10	0.2	Downloading Cash flow reports for cash flow monitoring
Newman,Brad Tyler	3-Dec-10	0.2	Downloading Cash flow reports for cash flow monitoring
Newman,Brad Tyler Total		2.0	
Grand Total		1028.8	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada

Client Reference: 15506031

Invoice Number: CA0189608879

Date: March 4, 2011

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :

416-943-3851
1-800-311-1104

CAD

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al for the period January 18, 2011 to
February 25, 2011. 257,535.00

Less: Discount (invoice dated January 21, 2011). (41,442.90)

Less: Discount (invoice dated March 4, 2011). (30,904.20)

Surcharge at 9% 16,666.91

Subtotal: 201,854.81

HST 13% Ontario: 26,241.13

TOTAL DUE: \$ 228,095.94

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name & address of remitter, invoice number & engagement number

Loretta Group - Receiver
Time Analysis for billing
Period ending February 25, 2011

Period ending
February 25, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	74.0	\$ 44,400.00
Stephen Dewis	Senior Vice President, M&A	600	6.5	\$ 3,900.00
Rahn Dodick	Senior Manager, Restructuring	400	106.4	\$ 42,560.00
Simone Carvalho	Senior Manager, Restructuring	400	3.9	\$ 1,560.00
Naomi Lieberman	Manager, Restructuring	350	27.3	\$ 9,555.00
Ingo Eckoldt	Manager, Restructuring	350	211.5	\$ 74,025.00
Paul Hamam	Senior Associate, M&A	350	163.7	\$ 57,295.00
Elaine Hildebrand	Para-Professional, Manager	200	3.9	\$ 780.00
Rob Ferguson	Para-Professional, Manager	200	9.6	\$ 1,920.00
Franca Mazzulla	Para-Professional, Manager	200	9.3	\$ 1,860.00
Cameron Bear	Para-Professional, Manager	200	34.0	\$ 6,800.00
Marites Carandang	Para-Professional, Manager	200	64.4	\$ 12,880.00
Total			714.5	\$ 257,535.00
Less: Discount (invoice dated January 21, 2011)				(\$41,442.90)
Less: Discount (invoice dated March 4, 2011)				(\$30,904.20)
Sub-Total				\$ 185,187.90
Administrative Charge - 9%				\$ 16,666.91
Total				\$ 201,854.81

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Bear, Cam	17-Jan-11	0.4	Calls and emails with Bell Canada insolvency unit re: accounts at Flour mill
Bear, Cam	17-Jan-11	0.2	Email landlord at flour re: holes in roof needing repair
Bear, Cam	17-Jan-11	1.6	Attend Flour, meet with pest control, discuss orders with Buta and call to Dayal Jan 18th
Bear, Cam	17-Jan-11	0.3	Correspond with Paul Carter re: order to pickup
Bear, Cam	18-Jan-11	0.4	Call with Rahn and Ingo
Bear, Cam	18-Jan-11	4.0	Attend flour, calls and emails with Simone, prep for call, sit in on call with Dayal, follow up with Mike and Simone. Meet with pest control. Call John at Spice to adjust sugar order, emails to and from Anita and call to discuss GST filing needs. Correspond with Paul Carter and Ingo re: operations
Bear, Cam	18-Jan-11	0.6	Search PC flour warehouse and respond to Rahn's email
Bear, Cam	19-Jan-11	0.2	Run OS cheque list for Rob
Bear, Cam	19-Jan-11	0.3	Call from snow removal firm, pdf and email inv. to Ingo and Shammi, provide new contact to supplier for future invoices.
Bear, Cam	20-Jan-11	0.3	Call from Anita re: roller mill serial numbers. Call Paul Carter to see if he is still at mill.
Bear, Cam	20-Jan-11	0.2	Call from Anita to discuss HST reporting on the post
Bear, Cam	20-Jan-11	0.4	Work with Rob Dec. bank reconciliation, email Laura re: NSF cheque
Bear, Cam	20-Jan-11	0.3	Complete contractor time sheets, write up cheque reqs, scan and email to Shammi and Ingo
Bear, Cam	20-Jan-11	0.8	Correspond with Paul and Ingo re: pickup, arrange for security change at mill. Calls back to security to change time
Bear, Cam	20-Jan-11	0.5	Attend Flour mill at the end of the day to retrieve Roller Mill serial numbers at the request of Anita and Naomi
Bear, Cam	24-Jan-11	0.5	Dow Simone call from Dayal, conference call to him, check flight times online, email Rahn and Mike new flight information
Bear, Cam	24-Jan-11	0.6	Call from Flour miller in the evening re: call he had rec'd, email details to team.
Bear, Cam	24-Jan-11	0.5	Email to CRA notice of appointment. Review Anita's post appt. GST numbers
Bear, Cam	25-Jan-11	0.3	Correspond with Ingo re: flour mill security contact info, email Garda to inform them of Ingo.
Bear, Cam	25-Jan-11	0.1	Respond to Paul Carter's email re: mill security
Bear, Cam	25-Jan-11	2.0	Conference call with Dayal, various email correspondence with Mike, Rahn, and Simone following call. Email Dayal wage details, follow up call
Bear, Cam	26-Jan-11	0.2	Scan and email NOA to Anita Farrell
Bear, Cam	27-Jan-11	0.4	Issue cheque, have signed, scan and email to Ingo
Bear, Cam	28-Jan-11	1.5	Consolidate HST schedules for the 3 divisions and compare with Connected numbers, email to Ingo for comment
Bear, Cam	28-Jan-11	0.3	Email Diana original spice inventory count
Bear, Cam	28-Jan-11	0.3	Correspond with Ingo and Paul re: Mill
Bear, Cam	28-Jan-11	0.2	Email Miller's family his new contact info
Bear, Cam	31-Jan-11	0.3	Scan invoices and email to Shammi, courier Anita CRA doc's
Bear, Cam	31-Jan-11	0.6	Email from Paul Carter re: Internet at Mill, pull support for invoices paid, email Shammi
Bear, Cam	31-Jan-11	0.4	Draft and fax letter to bank top place stop payment on cheque, write up cheque req, issue, record replacement
Bear, Cam	31-Jan-11	1.5	Various correspondence with Ingo and Anita regarding GST filings. Download JE's for December and compare ITC's by division
Bear, Cam	31-Jan-11	0.2	Email from and to Paul Carter re: security at Mill.
Bear, Cam	1-Feb-11	0.2	Courier cheque to Ingo
Bear, Cam	2-Feb-11	0.4	Correspond with Ingo and Paul re: Mill cleaning. Respond to Rahn's email
Bear, Cam	2-Feb-11	0.1	Emails to Anita and Ingo re: GST
Bear, Cam	3-Feb-11	0.1	Email cleaners back re: Monday cleaning at Mill
Bear, Cam	3-Feb-11	0.2	Call from Buta and Dayal
Bear, Cam	7-Feb-11	0.2	Call with Anita and Ingo re: GST.
Bear, Cam	7-Feb-11	0.2	Call from Anita to discuss leases at flour
Bear, Cam	7-Feb-11	0.2	Correspond with Paul re: Dayal

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Bear, Cam	7-Feb-11	1.2	Create new inventory workbook for Diana at Spice and email back.
Bear, Cam	8-Feb-11	0.4	Scan invoices received and email to Shammi. Respond to Dayat's daughters email
Bear, Cam	9-Feb-11	0.6	Correspond with Anita re: HST filings
Bear, Cam	10-Feb-11	1.5	Download Dec. HST Paid amounts, create spreadsheet for tracking each divisions share. Key in entries
Bear, Cam	11-Feb-11	0.3	Pull backup for cheques, email Ingo
Bear, Cam	11-Feb-11	2.5	Download Jan. '11 ITC's from Connected, review entries and allocate ITC's to each divisions. Review results and adjust 787 numbers with Common ITC's. Email Ingo findings.
Bear, Cam	11-Feb-11	1.5	Complete GST returns for the 3 divisions to Jan. 31st
Bear, Cam	11-Feb-11	0.1	Scan and email Shammi invoice
Bear, Cam	14-Feb-11	0.3	Scan and email GST package to Anita and Ingo
Bear, Cam	15-Feb-11	0.6	Complete stop payment letter, fax to bank, reissue cheques, record, mail
Bear, Cam	16-Feb-11	0.5	Correspond with Paul H re: site tours (flour)
Bear, Cam	16-Feb-11	0.2	Scan and email invoices to Shammi
Bear, Cam	17-Feb-11	0.4	Discussions with Rob re: bank rec. Review NSF's online, email sched to Ingo for detail on returned cheques.
Bear, Cam	17-Feb-11	0.2	Complete January 2011 bank rec
Bear, Cam	22-Feb-11	0.2	Review Pauls email about Mill tours and speak with him on same
Bear, Cam	23-Feb-11	1.5	Attend Flour mill, participate in tour with prospective purchaser, emails with Ingo re: Buta's increase, discussions with Paul and Dayal, emails to Mike and Rahm
Bear, Cam Total		34.0	
Carandang, Marites	17-Jan-11	0.3	Convert cheque listings to excel, Print off R & D's & JE's email to Franca/Shammi.
Carandang, Marites	17-Jan-11	0.2	Call from Reliable, check cheque listings, request to faxed me the invoice.
Carandang, Marites	17-Jan-11	0.2	Checking of customer deposit as per Franca.
Carandang, Marites	18-Jan-11	0.3	Processing of deposit
Carandang, Marites	18-Jan-11	3.0	Process, post & courier cheques. Scan documents, email to/from Ingo. Retrieve courier & update Ingo.
Carandang, Marites	19-Jan-11	0.6	Process, post & mailing of cheques
Carandang, Marites	19-Jan-11	0.5	Prepare letter, process, post wire transfer
Carandang, Marites	19-Jan-11	0.5	Processing of actual deposit. Post deposits made at Mississauga branch.
Carandang, Marites	19-Jan-11	0.5	Checking of Reliable invoices, scan & email to Rahm/Ingo/Shammi for approval. Call to Shammi
Carandang, Marites	20-Jan-11	1.9	Process, post & courier cheques.
Carandang, Marites	21-Jan-11	0.5	Letter to request USD bank draft, faxed to BMO, process, post & mail. Pdf same & email to Ingo.
Carandang, Marites	21-Jan-11	2.1	Process, post, mail & courier cheques. Posting of deposits
Carandang, Marites	21-Jan-11	0.3	Processing of deposit
Carandang, Marites	24-Jan-11	0.3	Convert cheque listings to excel, print off R & D's, Journal entries, email to Franca/Shammi
Carandang, Marites	24-Jan-11	0.4	Checked Breadsource invoice as per Shammi. Reconcile R & D with Franca.
Carandang, Marites	24-Jan-11	0.3	Post missing deposits for December.
Carandang, Marites	25-Jan-11	3.6	Process, post, mail & courier cheques. Various dealings with Ingo.
Carandang, Marites	26-Jan-11	2.3	Process, post cheques.
Carandang, Marites	26-Jan-11	0.7	Put together merchant deposits from Jan 1 to Jan 25, prepare deposit form, discuss with Ingo & post on connected.
Carandang, Marites	26-Jan-11	0.5	Discuss unposted deposits & returned items for Dec/10 to Ingo. Post bank adjustments.
Carandang, Marites	26-Jan-11	0.4	Processing of payroll.
Carandang, Marites	27-Jan-11	0.2	Posting of deposits

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Carandang, Marites	27-Jan-11	2.0	Process, post & courier cheques.
Carandang, Marites	28-Jan-11	1.3	Processing of cheques & posting of deposit.
Carandang, Marites	31-Jan-11	0.3	Convert cheque listings to excel, print off R & d's, JE's, email same to Franca.
Carandang, Marites	31-Jan-11	0.3	Process, post deposit
Carandang, Marites	31-Jan-11	0.3	Process, post & mail cheque.
Carandang, Marites	1-Feb-11	0.4	Void cheques & reversed on connected.
Carandang, Marites	1-Feb-11	0.4	Processing of deposit. Post deposit made in the branch.
Carandang, Marites	1-Feb-11	0.4	Letter to issue stop payment on cheque. Faxed to bank, JE to reverse on connected, email Ingo/Shammi.
Carandang, Marites	2-Feb-11	2.0	Processing of cheques.
Carandang, Marites	2-Feb-11	0.4	Process, post wire transfer to Ceridian
Carandang, Marites	3-Feb-11	0.4	Letter to request USD bank draft. Faxed to BMO, process, post & mail same.
Carandang, Marites	3-Feb-11	1.0	Process, post, mail & courier cheques.
Carandang, Marites	3-Feb-11	0.4	Prepare merchant deposits from Jan 26 to 31. Email to Ingo, post on connected.
Carandang, Marites	3-Feb-11	0.3	Checking of TST Overland unpaid invoice as per Shammi.
Carandang, Marites	4-Feb-11	0.5	Process, post mail cheques requested by Franca.
Carandang, Marites	4-Feb-11	0.3	Posting of deposits. Check online banking for Ikea deposits
Carandang, Marites	4-Feb-11	2.5	Process, post, mail, courier cheques (1st batch from Ingo)
Carandang, Marites	4-Feb-11	1.8	Process, post, mail, courier cheques (2nd batch from Ingo)
Carandang, Marites	7-Feb-11	0.3	Check back-up for Weatta Holdings as per Ingo. Check TST overland unpaid invoice as per Shammi.
Carandang, Marites	8-Feb-11	2.4	Process, post, mail & courier cheques. Posting of deposits
Carandang, Marites	8-Feb-11	0.3	Convert cheque listings from Jan 31 to Feb 4. Print off R & D, email both to Shammi & Franca.
Carandang, Marites	9-Feb-11	0.4	Letter to process wire to Ceridian, courier, process & post payroll
Carandang, Marites	9-Feb-11	0.2	Scan Bell Mobility invoice, email to Ingo.
Carandang, Marites	9-Feb-11	1.7	Process, post, mail & courier cheques.
Carandang, Marites	10-Feb-11	1.7	Process, post, mail & courier cheques.
Carandang, Marites	10-Feb-11	0.3	Posting of deposits
Carandang, Marites	10-Feb-11	0.5	Convert R & D's to excel, email to Mike.
Carandang, Marites	11-Feb-11	0.2	Scan Enersource invoice & email to Ingo.
Carandang, Marites	11-Feb-11	0.7	Process, post & courier cheques, Post deposit
Carandang, Marites	14-Feb-11	0.6	Account grouping of Receipts side on Connected.
Carandang, Marites	14-Feb-11	1.1	Process, post & courier cheques.
Carandang, Marites	14-Feb-11	0.3	Processing of deposit.
Carandang, Marites	15-Feb-11	0.1	Post deposits.
Carandang, Marites	15-Feb-11	1.7	Process, post, mail & courier cheques.
Carandang, Marites	16-Feb-11	0.5	Letter to issue stop payment, faxed to BMO. Prepare JE to reverse same on connected. Post deposits.
Carandang, Marites	16-Feb-11	1.5	Process, post & courier cheques.
Carandang, Marites	16-Feb-11	0.7	Wire transfer to Ceridian. Went to BMO to deliver wire request. Process & post
Carandang, Marites	17-Feb-11	0.4	Checking of Northern Uniform's invoice & PO's, other stuff as per Ingo.
Carandang, Marites	17-Feb-11	1.8	Process, post, mail & courier cheques
Carandang, Marites	18-Feb-11	0.3	Post deposits. Prepare labels for filing.
Carandang, Marites	18-Feb-11	1.0	Process, post & courier to Ingo.

Person	Date	Hours	Description
Carandang, Marites	18-Feb-11	0.3	Process rush cheque to DIG & MKG Holdings.
Carandang, Marites	18-Feb-11	1.0	Process, post & mail cheques requested by Franca.
Carandang, Marites	18-Feb-11	0.3	Print off cheque listings from Feb 7 to 11, convert to excel & email to Shammi
Carandang, Marites	22-Feb-11	1.5	Process, post & courier cheques.
Carandang, Marites	22-Feb-11	0.4	Processing of deposits
Carandang, Marites	23-Feb-11	0.3	Process, post wire transfer to Ceridian re: spice & flour
Carandang, Marites	23-Feb-11	0.8	Call to BMO. Attend to bank to process payroll to Ceridian on time. Various dealings with Ingo
Carandang, Marites	24-Feb-11	0.2	Copying of Honigman Miller Schwartz invoice as per Mike Dean.
Carandang, Marites	24-Feb-11	0.4	Process, post wire transfer to Ceridian re: fresh foods.
Carandang, Marites	24-Feb-11	0.4	Posting of various deposits & missing deposit for Jan 7 & 19.
Carandang, Marites	24-Feb-11	1.4	Process, post, mail & courier cheques.
Carandang, Marites	25-Feb-11	3.1	Process, post, mail & courier various cheques. (3 batches of email requests)
Carandang, Marites	25-Feb-11	0.5	Processing of deposit, copy & email to Ingo/Laura. Post deposit made by head office
Carandang, Marites	25-Feb-11	0.5	Finalize January bank reconciliation & posting of bank adjustments.
Carandang, Marites Total		64.4	
Carvalho, Simone	18-Jan-11	1.2	Calls with Cam and Buta to prep for call with Dayal. Call with Dayal on his return to the mill on Jan 27, 2011. (Flour)
Carvalho, Simone	24-Jan-11	0.5	call with Cam and Dayal on Dayal's new return date. - Flour
Carvalho, Simone	25-Jan-11	1.2	Call with Cam and Dayal on Peter's call to Dayal. Disc with Dayal on his return date and disc with Peter. Follow up disc with Cam. Disc with Mike on issues related to Dayal. - Flour
Carvalho, Simone	27-Jan-11	0.5	Call with Cam and Dayal's wife.
Carvalho, Simone	7-Feb-11	0.5	call from Dayal on issues and disc with Cam to follow up - issues related to copy of air ticket and cashing of his cheque. - Flour
Carvalho, Simone Total		3.9	
Dean, Mike	17-Jan-11	2.8	Attend approval hearing for Flour/Spice sale process, incl mtw Aureus counsel re leased assets; tow MacNaughton re approach to Food Services purchase offers; review letter from factored AVR customer and circulate same to BLG
Dean, Mike	18-Jan-11	3.2	Attend at head office: prep for and mtw Berk re Fresh Foods offer, debrief w Dodick re same, e-mails w counsel to Berk re same; mtw Dodick, Eckoldt re cash flow forecast and other operating issues
Dean, Mike	20-Jan-11	2.5	Review draft flour CIM, draft intellectual property section for spice CIM (incl various e-mails to BLG re same), draft combined front end for flour/spice CIMs, e-mail to Dodick/Hamam re all of the preceding; e-mail to MacNaughton with draft wording describing lessor claims to operating equipment
Dean, Mike	20-Jan-11	0.8	Mtw Dodick to review revised offer for Food Services; caw Dodick re general approach to continuing operations
Dean, Mike	21-Jan-11	1.4	Review revised draft of Jarvis APA from BLG and e-mail comments re additional changes for same; review next revised draft, suggest minor further revision, draft covering e-mail and send to Berk and counsel
Dean, Mike	21-Jan-11	1.2	E-mails and call with Jarvis Management and counsel, update e-mail to BMO re same; review BLG comments on IP summary, consider separability of Flour IP, e-mails w Dodick et al re same
Dean, Mike	21-Jan-11	0.8	Review and sign cheques; caw Dodick, MacNaughton, Arzuomanidis re Jarvis pch offer; tow Dodick re revisions to Spice and Flour CIMs
Dean, Mike	21-Jan-11	0.8	Call from Wiebe (Grant Thornton) re Brome request for access to 787 bank statements to evaluate potential NDHL-related claim, e-mail MacNaughton and tow MacNaughton re same; send reply e-mail to Wiebe re same
Dean, Mike	23-Jan-11	2.4	Review updated draft Flour and Spice CIMs; e-mails w BLG, EYI teams re approach to confidentiality agreements
Dean, Mike	24-Jan-11	1.8	Review and reply to Dodick e-mail re Quality request for Amex payment reversal; review updated draft CIMs, terms and conditions, APAs circulated by BLG
Dean, Mike	25-Jan-11	2.1	Review/review/finalize latest drafts of combined Spice and Flour CIM, incl various e-mails w Dodick re operational details and suggested terms and conditions
Dean, Mike	25-Jan-11	1.2	Mtw Carvalho re tow miller; e-mails w Dodick, purchaser's counsel re request for extension of landlord negotiation date; e-mails w BLG re revisions to data room/offer terms and conditions
Dean, Mike	26-Jan-11	1.8	Review and finalize combined Spice/Flour CIM, including caws Hamam re same; review letter from Summit Credit Corp re leased assets and e-mail comments to BLG re same

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dean, Mike	27-Jan-11	0.8	e-mails w Dodick, BLG re Amex and MC chargeback requests; communication with equipment lessors; pending return of Chief Miller
Dean, Mike	28-Jan-11	2.7	Review draft confidentiality agreement re Spice/Flour document access; provide comments to counsel re same; review & approve updated draft; e-mails w Jarvis Mgmt counsel re extension of landlord deadline; review Spice/Flour data room materials and coordinate posting in data room
Dean, Mike	31-Jan-11	3.1	draft court report re Food Services sale process; e-mails w Dodick, c/w Bear re general status and issues
Dean, Mike	1-Feb-11	3.5	continue drafting Court report re sale processes and operating lease issues; c/w BMO re Synergy Ch. 7 filing, c/w MacNaughton re same, add update re same to draft Court report
Dean, Mike	2-Feb-11	4.5	Multiple e-mails w BLG, Dodick, purchaser and counsel re lease assignment for Davand Premises, review various drafts re same; review info from BLG re extended trademarks and coordinate addition to Spice electronic data room; review correspondence from equipment lessor and e-mails w Dodick to clarify underlying assets; draft section of Court report re circumstances of and approach to leased assets; research Synergy Chapter 7 filing and e-mails w Dodick re approach to same
Dean, Mike	3-Feb-11	3.1	Execute and coordinate courier of Davand Premises lease agreement to purchaser's counsel; various e-mails w counsel to purchaser and landlord re same; finalize draft report re sale process etc and circulate to BLG, EYI teams for comments; review draft Food Services transition plan and provide comments to EYI team re same
Dean, Mike	3-Feb-11	1.3	Tow Kiefer re Food Services sale status, Synergy Ch. 11 filing; brief review of Synergy filing petition and docket, e-mail Kiefer and e-mail EYI/BLG teams re same; review correspondence from factored AVR customer and update EYI and BLG teams re same; brief review of current weekly cash flow forecast; e-mails w BLG and purchaser's counsel re timing for Food Services vesting order motion, closing, and impact on timing to finalize draft report
Dean, Mike	7-Feb-11	3.1	Review BLG comments on draft Second Report, e-mails w BLG re same, make suggested revisions to draft Report and appendices and circulate to BLG, EYI teams; review draft motion materials and order re Food Services sale approval
Dean, Mike	8-Feb-11	2.3	Documentation of equipment lease suppliers re Second Report; safeguard trademark renewal certificates; review cash flow projections; mtw Dodick re operating lessor (Summit) complaint letter to OSB
Dean, Mike	9-Feb-11	0.8	review draft second report insert re Jevco insurance proceeds issue; review and execute final Second Report
Dean, Mike	10-Feb-11	1.0	Tow Dodick re projected cash flows, approach to operating lessors
Dean, Mike	11-Feb-11	2.8	Review letter from counsel to Aureus (equipment lessor), suggest reply, review BLG draft of same; review letter from counsel to individual claiming ownership of web site, e-mail thoughts re same to BLG/Dodick; e-mails w MacNaughton re Lerner request that Food Services purchaser confirm no Gatti affiliation
Dean, Mike	12-Feb-11	1.8	Consider approach to allocation of proceeds to leased equipment, e-mail MacNaughton/Dodick re same
Dean, Mike	14-Feb-11	1.6	Review weekly cash flow forecast and c/w Dodick/Eckoldt re same and re additional receiver's certificate requirements; e-mails w Dodick, BLG re third party claim to own Food Services ordering system and absence of evidence for same; c/w MacNaughton re approach to Signature concerns w potential Rosedale affiliation w Gatti.
Dean, Mike	15-Feb-11	3.7	Various meetings with Dodick re status and issues; c/w Dodick/Eckoldt re projected cash flows; equipment lessor issues, esp. proposed objection by Travellers to Food Services sale motion; numerous e-mails with BLG/Dodick re same, review appraisal and lease information, c/w MacNaughton & Arzoumanidis re same, begin drafting Supplement to Second Report
Dean, Mike	16-Feb-11	4.4	Prep for and attend hearing of Food Services sale approval motion; e-mail update to Kiefer re sale process; numerous e-mails w EYI team, BLG re Food Services closing issues; review draft analysis of Spice personnel costs (to answer question from potential purchaser); review e-mail from counsel to former salesman, review documentation re same, c/w Eckoldt/Curley re same
Dean, Mike	16-Feb-11	0.7	Review Eckoldt e-mail w additional information re circumstances of alleged rights to on-line ordering system, consider same, e-mail suggested response to BLG/Eckoldt re same
Dean, Mike	17-Feb-11	1.0	Attend at head office, mtw Ingo and David Berk re transition issues, various e-mails w Arzoumanidis re Food Services closing documentation, mtw Ingo re third party requirements to pay received from CRA
Dean, Mike	17-Feb-11	2.1	Further investigation of Food Services on-line ordering system issue, c/w Eckoldt/IT contractor re same, review/revise draft BLG letter re same, c/w Berk re same; mtw Berk/Eckoldt re transitional Food Services issues; mtw Farrell re CRA source deduction assessment; e-mails w Arzoumanidis re stmt of adjustments and undertaking to readjust in Food Services
Dean, Mike	17-Feb-11	1.4	Review detail from Farrell re Spice labour and materials costs in response to purchaser questions, draft suggested response re same; review projected cash flows w Eckoldt and e-mail to Kiefer re additional Receiver's certificate borrowings
Dean, Mike	18-Feb-11	1.3	Finalize Food Services closing documents, arrange for stub period cheque to Davand landlord, mtw BLG re same and to receive closing funds; c/w Eckoldt re issues w transfer of phone lines; c/w MJM re approach to Synergy Ch. 7, v-mail/e-mail Sherick re same

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dean, Mike	18-Feb-11	0.8	E-mails w BLG re Food Services closing documentation and execute most of same; coordinate delivery of stub period cheque to Davand landlord; execute and send Receiver's certificate #3 to BMO
Dean, Mike	22-Feb-11	0.5	Preliminary review of BLG lease review memo, Farrell lease summary schedule
Dean, Mike	22-Feb-11	1.5	review Ch. 7 filings for synergy Group, e-mails w Shierick, Grieve re same
Dean, Mike	23-Feb-11	0.8	Consider asset allocation issues, e-mails w Berk re pct price allocation for Food Services; v-mails, tow MacNaughton and tow OSB re Summit complaint; e-mails w Bear re flour mill issues; e-mails w Eckoldt re potential purchaser facilities tours
Dean, Mike	24-Feb-11	0.6	Review letter from counsel to potential pct'r, tow MacNaughton re same, send CIM/CA to MacNaughton, update E&Y team re same, review draft BLG letter to counsel re same
Dean, Mike Total		74.0	
Dewis, Stephen	19-Jan-11	1.0	Review Spice and Flour CIMs
Dewis, Stephen	25-Jan-11	1.0	Spice & Flour CIMs, buyers
Dewis, Stephen	1-Feb-11	2.0	Flour/Spice - buyer contacts
Dewis, Stephen	2-Feb-11	1.0	buyer contacts
Dewis, Stephen	3-Feb-11	0.5	Buyer contacts
Dewis, Stephen	23-Feb-11	1.0	buyer follow up calls
Dewis, Stephen Total		6.5	
Dodick, Rahn	15-Jan-11	0.5	Spice : Review Spice CIM and provide comments to Anita.
Dodick, Rahn	16-Jan-11	0.2	Spice and Flour: E-mail exchange with legal counsel regarding sales process timeline for court hearing tomorrow.
Dodick, Rahn	17-Jan-11	2.2	Spice/flour/fresh: Operational matters.
Dodick, Rahn	17-Jan-11	0.6	Spice: Discussions with Laura regarding AR collection matters.
Dodick, Rahn	17-Jan-11	0.4	Spice/fresh: E-mails exchanges with Danbury regarding appraisal.
Dodick, Rahn	17-Jan-11	2.3	Spice/Flour: Preparation of IMs. Discussions with Anita.
Dodick, Rahn	17-Jan-11	0.3	Spice/Flour: Receive update on COurt hearing.
Dodick, Rahn	17-Jan-11	0.4	Fresh: Calls e-mails to prospective purchasers and legal counsel.
Dodick, Rahn	18-Jan-11	0.6	Fresh: Calls e-mails to prospective purchasers and legal counsel.
Dodick, Rahn	18-Jan-11	0.6	Spice: Discussions with AR regarding collection matters.
Dodick, Rahn	18-Jan-11	0.2	Fresh: Review and sign cheques.
Dodick, Rahn	18-Jan-11	0.8	Spice/flour/fresh: Operational matters.
Dodick, Rahn	18-Jan-11	0.3	Spice/flour/fresh: Review and make amendments to ERV. Discuss with Ingo E.
Dodick, Rahn	18-Jan-11	2.5	Fresh: Meeting with Mike Dean and prospective purchaser of Fresh.
Dodick, Rahn	19-Jan-11	1.8	Spice/flour/fresh: Review and make amendments to ERV. Discuss with Ingo E.
Dodick, Rahn	19-Jan-11	0.3	Spice/flour/fresh: Operational matters.
Dodick, Rahn	19-Jan-11	0.4	Fresh: Calls e-mails to prospective purchasers and legal counsel.
Dodick, Rahn	19-Jan-11	3.4	Flour: Review and amend flour CIM
Dodick, Rahn	20-Jan-11	0.3	Spice/flour/fresh: Discussion with Naomi about payroll and vacation accruals.
Dodick, Rahn	20-Jan-11	0.7	Spice/flour/fresh: Discuss with Mike D. various matters.
Dodick, Rahn	21-Jan-11	0.3	Spice/flour/fresh: Discuss with Mike D. various matters.
Dodick, Rahn	21-Jan-11	0.2	Fresh: Review and sign cheques.
Dodick, Rahn	21-Jan-11	0.5	Spice: Discussions with AR regarding collection matters.
Dodick, Rahn	21-Jan-11	1.7	Fresh: Finalize agreement with David Burke.
Dodick, Rahn	21-Jan-11	2.2	Spice/Flour: Preparation of IMs. Discussions with Anita.
Dodick, Rahn	21-Jan-11	2.3	Spice/flour/fresh: Operational matters.

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dodick, Rahn	24-Jan-11	0.2	Fresh: E-mail legal counsel regarding AR collections.
Dodick, Rahn	24-Jan-11	0.3	Fresh: Exchange of e-mails with IT re: e-mail access.
Dodick, Rahn	24-Jan-11	0.4	Flour: Calls with Lieberman regarding Paul Carter.
Dodick, Rahn	24-Jan-11	0.4	Fresh: Discuss operational matters with J. Curley.
Dodick, Rahn	24-Jan-11	4.8	Spice/Flour: Review comments to CIM's, APA, list of prospects, draft ad and e-mail Eliya M.
Dodick, Rahn	24-Jan-11	0.7	Spice/Flour/Fresh: Call with Amex. E-mail to Mike Dean.
Dodick, Rahn	24-Jan-11	0.3	Spice/Fresh: Discussions with Laura regarding AR collections.
Dodick, Rahn	25-Jan-11	0.3	Spice/Flour/Fresh: Review cash flow matters with Ingo.
Dodick, Rahn	25-Jan-11	0.5	Fresh: Review business transition plan with Naomi. Discussion with David Burke.
Dodick, Rahn	25-Jan-11	2.6	Spice/Flour: Make final amendments to IM package and circulate.
Dodick, Rahn	25-Jan-11	0.6	Flour: Discussions with Laura and Ingo regarding Flour sale. E-mail exchanges with Cam regarding Dayal's return.
Dodick, Rahn	25-Jan-11	0.4	Spice/Flour/Fresh: Review various operational matters.
Dodick, Rahn	25-Jan-11	0.8	Fresh: E-mail to legal counsel regarding Jevco claim receivable and CA.Call with legal counsel regarding Jevco.
Dodick, Rahn	25-Jan-11	0.2	Spice/Flour: E-mail to legal regarding CA.
Dodick, Rahn	26-Jan-11	1.8	Spice/Flour/Fresh: Various operational matters.
Dodick, Rahn	26-Jan-11	0.3	Flour: Discussion / e-mail exchange with Bear re: Dayal.
Dodick, Rahn	26-Jan-11	3.6	Spice/Flour/Fresh: Sales process matters. Contact several prospective purchasers and e-mail IM E-mails with Dean and Hamam. Ad for sales process.
Dodick, Rahn	27-Jan-11	0.8	Spice/Flour/Fresh: Various operational matters.
Dodick, Rahn	27-Jan-11	0.6	Fresh: Review mastercard charge-back. E-mail exchange with Dean and BLG. E-mail Amex.
Dodick, Rahn	27-Jan-11	0.3	Fresh: Call with insurance broker.
Dodick, Rahn	27-Jan-11	0.6	Fresh: Discuss sales transition matters with Curley. E-mail exchange with Dean re: landlord request for extension.
Dodick, Rahn	27-Jan-11	1.7	Flour: Review Amex charge-back. E-mail exchange with Dean and BLG. E-mail Amex.
Dodick, Rahn	27-Jan-11	1.3	Flour: E-mail to BLG re: Traveler's lease. Review Michigan Mills equipment invoice.
Dodick, Rahn	27-Jan-11	0.3	Flour: Discussion / e-mail exchange with Bear re: Dayal.
Dodick, Rahn	28-Jan-11	0.4	Spice/Flour: Review draft confidentiality agreement.
Dodick, Rahn	28-Jan-11	0.3	Spice/Flour: Discussions with Laura regarding AR matters.
Dodick, Rahn	28-Jan-11	3.2	Flour/Spice: Calls to prospective purchasers. Send IM to prospective purchasers.
Dodick, Rahn	28-Jan-11	2.8	Spice/Flour/Fresh: Discussions with Ingo, Naomi and Loretta staff regarding various operational matters.
Dodick, Rahn	31-Jan-11	0.3	Spice: Review inventory count schedule.
Dodick, Rahn	31-Jan-11	0.5	Flour: Call and e-mail with Paul Carter regarding Dayal.
Dodick, Rahn	31-Jan-11	0.4	Spice, Flour and Fresh: Update Mike D. on various matters.
Dodick, Rahn	31-Jan-11	0.3	Fresh: Discuss with Anita internal control test over cash receipts. Discuss with Laura staffing needed for gathering docs for AR collections.
Dodick, Rahn	31-Jan-11	0.6	Fresh: Call with David Burke and his accountant. Discussion with John Curley.
Dodick, Rahn	31-Jan-11	0.3	Spice, Flour and Fresh: E-mail to Ingo regarding GST.
Dodick, Rahn	31-Jan-11	0.5	Spice, Flour and Fresh: Discussions and e-mails regarding credit card charge backs.
Dodick, Rahn	31-Jan-11	0.3	Spice and Flour: Book ad for sale of businesses.
Dodick, Rahn	31-Jan-11	4.2	Spice and Flour: Calls and e-mails to prospective purchasers. Send our Information Memorandum as well as CAs.
Dodick, Rahn	1-Feb-11	0.2	Spice: Review inventory count schedule.
Dodick, Rahn	1-Feb-11	1.2	Spice and Flour: Calls and e-mails to prospective purchasers. Send our Information Memorandum as well as CAs.
Dodick, Rahn	1-Feb-11	1.1	Fresh: Meeting with Dave Berke regarding transitional issues.
Dodick, Rahn	1-Feb-11	0.4	Fresh: Discuss with Ingo E. and Laura T. AR collections.

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dodick, Rahn	1-Feb-11	0.4	Fresh: Discuss with Laura and Dennis matters relating to AR collections.
Dodick, Rahn	1-Feb-11	0.3	Fresh: Discuss with Ingo E. various transitional matters.
Dodick, Rahn	2-Feb-11	1.3	Spice and Flour sales process. E-mails to prospective purchasers. Review buyers list. Discussions with prospective purchasers.
Dodick, Rahn	2-Feb-11	0.4	Fresh: MCAP lease letter. Review MCAP leased assets. E-mail to Dean.
Dodick, Rahn	2-Feb-11	0.6	Fresh: Various operational matters.
Dodick, Rahn	2-Feb-11	0.7	Fresh: Sales process matters. Review transition list with Ingo.
Dodick, Rahn	3-Feb-11	0.5	Fresh: Sales process matters. Review transition list with Ingo.
Dodick, Rahn	3-Feb-11	0.6	Fresh: CRA examiner. Discussions with Anita regarding various matters.
Dodick, Rahn	3-Feb-11	0.8	Fresh: Review Court report.
Dodick, Rahn	4-Feb-11	2.8	Second Report to Court: Review and make revisions.
Dodick, Rahn	7-Feb-11	1.2	Fresh: Second report to COurt.
Dodick, Rahn	7-Feb-11	1.3	Spice/Flour: Sales process matters.
Dodick, Rahn	8-Feb-11	0.4	Spice/Flour: Sales process matters.
Dodick, Rahn	8-Feb-11	0.3	Fresh: Second report to COurt.
Dodick, Rahn	9-Feb-11	1.2	Fresh/Spice: Operational matters.
Dodick, Rahn	9-Feb-11	1.3	Spice/Flour: Sales process matters.
Dodick, Rahn	10-Feb-11	1.4	Fresh/Spice/Flour: Review cash flow. Discuss with Ingo and Mike. Provide comments.
Dodick, Rahn	10-Feb-11	0.6	Fresh: Amend transition list and provide to David Burke with e-mail.
Dodick, Rahn	10-Feb-11	2.3	Spice: Meetings at Spice with prospective purchasers.
Dodick, Rahn	10-Feb-11	0.5	Spice/Flour: Sales process matters.
Dodick, Rahn	10-Feb-11	0.4	Fresh/Spice: Operational matters.
Dodick, Rahn	11-Feb-11	0.7	Fresh: Discussion with Curley.
Dodick, Rahn	11-Feb-11	0.5	Fresh/Spice: Operational matters.
Dodick, Rahn	11-Feb-11	0.5	Fresh: Rick Zinck claim
Dodick, Rahn	11-Feb-11	0.2	Fresh: Discuss AR matters with Laura.
Dodick, Rahn	11-Feb-11	1.5	Fresh/: Discussion with Anita, Curley. Employee meeting
Dodick, Rahn	11-Feb-11	0.8	Spice: Review spice deliveries.
Dodick, Rahn	11-Feb-11	1.5	Fresh: Lessor claims.
Dodick, Rahn	14-Feb-11	0.8	Spice, Flour and Fresh: Record retention matters.
Dodick, Rahn	14-Feb-11	0.5	Forensic: Comments regarding Lenzner letter.
Dodick, Rahn	14-Feb-11	2.3	Spice and Flour: Sales process matters.
Dodick, Rahn	14-Feb-11	1.6	fresh: Meeting with David Burke regarding transitional matters and review letter to suppliers.
Dodick, Rahn	14-Feb-11	0.4	Spice, Flour and Fresh: Call with Mike and Ingo re: cash flow. Discussions with Ingo.
Dodick, Rahn	14-Feb-11	2.2	Spice, Flour and Fresh: Various operational matters.
Dodick, Rahn	15-Feb-11	1.3	fresh: Meeting with David Burke regarding transitional matters and review letter to suppliers.
Dodick, Rahn	15-Feb-11	0.2	Spice, Flour and Fresh: Record retention matters.
Dodick, Rahn	15-Feb-11	0.4	Spice, Flour and Fresh: Various operational matters.
Dodick, Rahn	15-Feb-11	1.3	Spice and Flour: Sales process matters.
Dodick, Rahn	15-Feb-11	0.3	Spice, Flour and Fresh: Call with Mike and Ingo re: cash flow. Discussions with Ingo.
Dodick, Rahn	15-Feb-11	0.6	Fresh/Spice/Flour: Review notice from leasor re: Court hearing.
Dodick, Rahn	25-Feb-11	0.6	Fresh: Transition matters.

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Doddick, Rahn	25-Feb-11	0.6	Fresh/Spice/Flour: Update from Ingo E. regarding various matters.
Doddick, Rahn	25-Feb-11	0.7	Fresh/Spice/Flour: Various operational matters.
Doddick, Rahn	25-Feb-11	0.3	Fresh/Spice/Flour: Discussion with Mike D.
Doddick, Rahn	25-Feb-11	0.5	Spice/Flour: Sales process matters.
Doddick, Rahn Total		106.4	
Eckoldt, Ingo	17-Jan-11	4.5	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	17-Jan-11	1.8	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	18-Jan-11	3.5	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	18-Jan-11	1.9	Spice: Draft/Revisions re: 2011 spice budget. Meeting with John Coliccone and Greg Havery
Eckoldt, Ingo	18-Jan-11	0.5	Flour: Coordination of mill opening for MVR customer order pick-up
Eckoldt, Ingo	18-Jan-11	2.3	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	18-Jan-11	1.5	Calculation & amendments re: ENRV for Fresh, Spice and Flour
Eckoldt, Ingo	19-Jan-11	4.2	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	19-Jan-11	0.9	Spice: Draft/Revisions re: 2011 spice budget. Meeting with John Coliccone and Greg Havery
Eckoldt, Ingo	19-Jan-11	1.8	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	19-Jan-11	3.0	Calculation & amendments re: ENRV for Fresh, Spice and Flour
Eckoldt, Ingo	20-Jan-11	3.9	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	20-Jan-11	2.3	Spice: Draft/Revisions re: 2011 spice budget. Meeting with John Coliccone and Greg Havery
Eckoldt, Ingo	20-Jan-11	2.2	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	21-Jan-11	2.5	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	21-Jan-11	0.5	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	24-Jan-11	3.9	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	24-Jan-11	1.8	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	25-Jan-11	5.9	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	25-Jan-11	2.3	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	26-Jan-11	4.6	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	26-Jan-11	1.8	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	27-Jan-11	5.3	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Eckoldt, Ingo	27-Jan-11	1.9	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	27-Jan-11	1.0	Review of temp controller HST compiled returns.
Eckoldt, Ingo	28-Jan-11	3.0	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	28-Jan-11	1.0	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	31-Jan-11	4.1	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	31-Jan-11	0.8	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	1-Feb-11	4.7	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	1-Feb-11	1.8	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	2-Feb-11	4.2	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	2-Feb-11	2.2	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	2-Feb-11	2.5	Organization & prep of documents for CRA review
Eckoldt, Ingo	3-Feb-11	3.2	Review & summary of AR & AP balances to/from Quality Group of companies
Eckoldt, Ingo	3-Feb-11	3.8	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	3-Feb-11	1.3	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	4-Feb-11	3.9	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	4-Feb-11	0.9	Email traffic with Bell re: reconciliation & cancellation of current air card accounts
Eckoldt, Ingo	7-Feb-11	1.2	Dealing with transition issues re: sale of 787755 to Rosedale. Letter drafting & correspondence with suppliers/customers, employees, security.
Eckoldt, Ingo	7-Feb-11	5.4	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	7-Feb-11	1.5	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	8-Feb-11	1.3	Dealing with transition issues re: sale of 787755 to Rosedale. Letter drafting & correspondence with suppliers/customers, employees, security.
Eckoldt, Ingo	8-Feb-11	5.9	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	8-Feb-11	1.0	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	9-Feb-11	0.8	Dealing with transition issues re: sale of 787755 to Rosedale. Letter drafting & correspondence with suppliers/customers, employees, security.
Eckoldt, Ingo	9-Feb-11	5.8	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	9-Feb-11	1.4	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	10-Feb-11	2.3	Dealing with transition issues re: sale of 787755 to Rosedale. Letter drafting & correspondence with suppliers/customers, employees, security.

Person	Date	Hours	Description
Eckoldt, Ingo	10-Feb-11	5.1	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	10-Feb-11	0.9	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	11-Feb-11	2.3	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	11-Feb-11	0.8	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	14-Feb-11	1.8	Dealing with transition issues re: sale of 787755 to Rosedale. Letter drafting & correspondence with suppliers/customers, employees, security.
Eckoldt, Ingo	14-Feb-11	5.2	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	14-Feb-11	1.1	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	15-Feb-11	3.1	Dealing with transition issues re: sale of 787755 to Rosedale. Letter drafting & correspondence with suppliers/customers, employees, security.
Eckoldt, Ingo	15-Feb-11	4.8	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	15-Feb-11	0.5	Email traffic to GFS re: cancellation of Receiver's account and information request re: outstanding invoices
Eckoldt, Ingo	15-Feb-11	1.8	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	16-Feb-11	3.1	Dealing with transition issues re: sale of 787755 to Rosedale. Letter drafting & correspondence with suppliers/customers, employees, security.
Eckoldt, Ingo	16-Feb-11	3.9	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	16-Feb-11	1.5	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	17-Feb-11	2.7	Dealing with transition issues re: sale of 787755 to Rosedale. Letter drafting & correspondence with suppliers/customers, employees, security.
Eckoldt, Ingo	17-Feb-11	4.1	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	17-Feb-11	0.5	Email traffic to GFS re: cancellation of Receiver's account and information request re: outstanding invoices
Eckoldt, Ingo	17-Feb-11	1.3	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	18-Feb-11	4.5	Dealing with transition issues re: sale of 787755 to Rosedale. Letter drafting & correspondence with suppliers/customers, employees, security.
Eckoldt, Ingo	18-Feb-11	3.2	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	18-Feb-11	0.8	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	22-Feb-11	1.1	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	22-Feb-11	4.5	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	22-Feb-11	2.4	Conducting of tours at Spice facility with potential purchasers
Eckoldt, Ingo	23-Feb-11	1.3	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	23-Feb-11	4.1	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	23-Feb-11	0.5	Drafting & issue of March payment on active leases - vehicles & copier

Person	Date	Hours	Description
Eckoldt, Ingo	23-Feb-11	2.1	Conducting of tours at Spice facility with potential purchasers
Eckoldt, Ingo	24-Feb-11	0.9	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	24-Feb-11	4.5	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	24-Feb-11	2.1	Drafting & issue of March payment on active leases - vehicles & copier
Eckoldt, Ingo	24-Feb-11	2.2	Conducting of tours at Spice facility with potential purchasers
Eckoldt, Ingo	25-Feb-11	0.5	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	25-Feb-11	1.5	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	25-Feb-11	1.0	Conducting of tours at Spice facility with potential purchasers
Eckoldt, Ingo Total		211.5	
Ferguson, Robert	20-Jan-11	4.1	Prepare bank reconciliation.
Ferguson, Robert	16-Feb-11	0.4	Post documents to website.
Ferguson, Robert	17-Feb-11	5.1	Prepare bank reconciliations.
Ferguson, Robert Total		9.6	
Hamam, Paul F.	18-Jan-11	4.8	Buyer list research and compilation.
Hamam, Paul F.	19-Jan-11	4.8	Buyer list research and compilation.
Hamam, Paul F.	20-Jan-11	2.2	Buyer list research and compilation.
Hamam, Paul F.	21-Jan-11	2.7	Buyer list research and compilation.
Hamam, Paul F.	23-Jan-11	1.1	CIM drafting and compiling
Hamam, Paul F.	23-Jan-11	0.8	CIM drafting and compiling.
Hamam, Paul F.	24-Jan-11	1.5	CIM drafting and compiling.
Hamam, Paul F.	24-Jan-11	2.1	CIM drafting and compiling
Hamam, Paul F.	25-Jan-11	0.5	Internal meetings and discussions re: divestiture process.
Hamam, Paul F.	25-Jan-11	0.9	Internal meetings and discussions re: divestiture process.
Hamam, Paul F.	25-Jan-11	2.9	CIM drafting and compiling.
Hamam, Paul F.	25-Jan-11	3.6	CIM drafting and compiling
Hamam, Paul F.	26-Jan-11	5.5	Buyer contact and correspondence
Hamam, Paul F.	27-Jan-11	1.0	Buyer contact and correspondence
Hamam, Paul F.	31-Jan-11	2.8	Correspondence with potential purchasers flour and spice divisions.
Hamam, Paul F.	31-Jan-11	6.7	Correspondence with potential purchasers flour and spice divisions.
Hamam, Paul F.	1-Feb-11	5.5	Correspondence with potential purchasers flour and spice divisions.
Hamam, Paul F.	2-Feb-11	3.5	Correspondence with potential purchasers flour and spice divisions.
Hamam, Paul F.	2-Feb-11	4.8	Correspondence with potential purchasers flour and spice divisions.
Hamam, Paul F.	3-Feb-11	3.2	Correspondence with potential purchasers flour and spice divisions.
Hamam, Paul F.	3-Feb-11	3.3	Correspondence with potential purchasers flour and spice divisions.
Hamam, Paul F.	4-Feb-11	5.8	Correspondence with potential purchasers flour and spice divisions.
Hamam, Paul F.	7-Feb-11	9.6	Correspondence with potential purchasers flour and spice divisions.Calls, emails, etc.
Hamam, Paul F.	8-Feb-11	6.2	Correspondence with potential purchasers flour and spice divisions.Calls, emails, etc.
Hamam, Paul F.	8-Feb-11	4.2	Hosted flour site tour - Santosh Mahal. Including travel time.

Person	Date	Hours	Description
Hamam, Paul F.	9-Feb-11	8.5	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	10-Feb-11	7.2	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	11-Feb-11	4.5	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	14-Feb-11	8.7	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	15-Feb-11	7.2	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	16-Feb-11	8.5	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	17-Feb-11	8.2	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	18-Feb-11	3.6	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	19-Feb-11	0.8	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	22-Feb-11	4.6	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	23-Feb-11	4.2	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	24-Feb-11	4.2	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	25-Feb-11	3.5	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F. Total		163.7	
Hildebrand, Elaine	2-Feb-11	0.4	Insurance
Hildebrand, Elaine	14-Feb-11	1.0	working out the logistics with Iron Mountain and Anita for pick up of records Friday Feb. 18/11
Hildebrand, Elaine	16-Feb-11	0.5	Insurance and logistics for records pick up
Hildebrand, Elaine	17-Feb-11	0.5	making the final arrangements with Iron Mountain and A. Farrell for records pick up on Feb. 18/11
Hildebrand, Elaine	22-Feb-11	1.0	dealing with IM to have records brought in from Iron Mountain
Hildebrand, Elaine	24-Feb-11	0.5	updating File Tracker
Hildebrand, Elaine Total		3.9	
Lieberman, Naomi	17-Jan-11	0.8	returning supplier calls, signing cheques
Lieberman, Naomi	17-Jan-11	0.6	preparing for termination of Spice Employees
Lieberman, Naomi	17-Jan-11	0.4	call w toyota re pynt and vehicle return
Lieberman, Naomi	17-Jan-11	0.3	flu re cash sweeps
Lieberman, Naomi	18-Jan-11	0.3	preparing for termination of Spice Employees
Lieberman, Naomi	18-Jan-11	0.9	returning supplier calls, signing cheques
Lieberman, Naomi	19-Jan-11	0.9	returning supplier calls, signing cheques
Lieberman, Naomi	19-Jan-11	0.8	preparing for termination of Spice Employees
Lieberman, Naomi	20-Jan-11	1.0	flu CIM analysis
Lieberman, Naomi	20-Jan-11	3.0	vacation pay analysis w Amelia
Lieberman, Naomi	20-Jan-11	1.0	returning supplier calls, signing cheques
Lieberman, Naomi	20-Jan-11	1.7	preparing for termination of Spice Employees
Lieberman, Naomi	21-Jan-11	0.5	flu CIM analysis
Lieberman, Naomi	21-Jan-11	0.7	vacation pay analysis w Amelia
Lieberman, Naomi	21-Jan-11	0.5	returning supplier calls, signing cheques
Lieberman, Naomi	21-Jan-11	0.5	next steps for 4 major fresh foods bad debts
Lieberman, Naomi	21-Jan-11	1.5	update with Greg re termination of Shannon and Dana and summarizing remaining to do's
Lieberman, Naomi	24-Jan-11	1.5	supplier calls: including flu with Bell re text messaging, Toyota, bank statements
Lieberman, Naomi	25-Jan-11	1.5	leased assets updated info from summit, call to Jonathan Ordon
Lieberman, Naomi	25-Jan-11	0.5	discussion re Jevco

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Lieberman, Naomi	25-Jan-11	1.5	lease payments for Feb and related letters and related discussion w Toyota
Lieberman, Naomi	25-Jan-11	0.5	AR follow up w Laura re materials for lawyers
Lieberman, Naomi	25-Jan-11	1.5	supplier calls: including f/u with Bell re text messaging, Toyota, bank statements
Lieberman, Naomi	25-Jan-11	0.5	discussion re transition of business and related follow up
Lieberman, Naomi	26-Jan-11	0.3	signing cheques and discussion re Feb payment for fresh vehicles w Ingo and RD
Lieberman, Naomi	26-Jan-11	0.3	f/u w Mary re JEVCO and questions from Quest legal counsel
Lieberman, Naomi	27-Jan-11	1.0	supplier calls: including f/u with Bell re text messaging, Toyota, bank statements
Lieberman, Naomi	27-Jan-11	0.5	discussion re transition of business and related follow up
Lieberman, Naomi	27-Jan-11	0.3	signing cheques and discussion re Feb payment for fresh vehicles w Ingo and RD
Lieberman, Naomi	28-Jan-11	1.0	discussion re transition of business and related follow up
Lieberman, Naomi	28-Jan-11	1.0	lease payments for Feb and related letters and related discussion w Toyota
Lieberman, Naomi Total		27.3	
Mazzulla, Franca	17-Jan-11	0.9	Reconcile R&D from manual to estate accounting
Mazzulla, Franca	17-Jan-11	0.7	Follow up on RBC cheque to EYI
Mazzulla, Franca	17-Jan-11	0.6	Redirection of mail for one location
Mazzulla, Franca	19-Jan-11	0.8	Mailing court orders to 2 creditors as per Ingo, and following up with Bell Mobility not billing received for Dec-10
Mazzulla, Franca	20-Jan-11	0.9	Follow up with Enbridge and Harris Bank
Mazzulla, Franca	24-Jan-11	0.9	Reconcile manual R&D schedule to estate accounting
Mazzulla, Franca	27-Jan-11	0.9	Bell Mobility bill - prepare schedule and process for payment
Mazzulla, Franca	27-Jan-11	0.5	Reconcile manual R&D schedule to estate accounting
Mazzulla, Franca	27-Jan-11	0.4	Letter to TD bank
Mazzulla, Franca	31-Jan-11	1.4	Manual R&D and reconcile to estate accounting
Mazzulla, Franca	1-Feb-11	0.7	E-mail for Bell Canada - prepare schedule and process for payment
Mazzulla, Franca	4-Feb-11	0.6	Bell Mobility follow up re account unknown to receiver
Mazzulla, Franca Total		9.3	
Grand Total		714.5	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada
Client Reference: 15506031

Invoice Number: CA0189616999

Date: April 11, 2011

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

CAD

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al for the period February 26, 2011 to April
8, 2011. 158,845.00

Less: Discount - 12% (19,061.40)

Surcharge at 9% 12,580.52

Subtotal: 152,364.12

HST 13% Ontario: 19,807.34

TOTAL DUE: \$ 172,171.46

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst &
Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name &
address of remitter, invoice number & engagement number

Loretta Group - Receiver
Time Analysis for billing
Period ending April 8, 2011

Period ending
April 8, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	70.8	\$ 42,480.00
Stuart Clinton	Senior Vice President, Restructuring	600	1.1	\$ 660.00
Rahn Dodick	Senior Manager, Restructuring	400	120.4	\$ 48,160.00
Ingo Eckoldt	Manager, Restructuring	350	118.0	\$ 41,300.00
Paul Hamam	Senior Associate, M&A	350	35.1	\$ 12,285.00
Elaine Hildebrand	Para-Professional, Manager	200	1.7	\$ 340.00
Rob Ferguson	Para-Professional, Manager	200	0.2	\$ 40.00
Marie Jackson	Para-Professional, Manager	200	0.3	\$ 60.00
Franca Mazzulla	Para-Professional, Manager	200	11.2	\$ 2,240.00
Cameron Bear	Para-Professional, Manager	200	20.8	\$ 4,160.00
Marites Carandang	Para-Professional, Manager	200	35.6	\$ 7,120.00
Total			415.2	\$ 158,845.00
Less: Discount - 12%				(\$19,061.40)
Sub-Total				\$ 139,783.60
Administrative Charge - 9%				\$ 12,580.52
Total				\$ 152,364.12

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Bear, Cam	28-Feb-11	0.3	Call from prospective purchaser, email details to Paul Hamam to respond to.
Bear, Cam	28-Feb-11	0.1	PDF and email Garda invoices to Shammi
Bear, Cam	3-Mar-11	0.2	Email from Paul Carter re: contract work at flour, respond, write up cheque req for processing
Bear, Cam	7-Mar-11	0.7	Draft wire letter, issue cheque, record, deliver wire letter to bank
Bear, Cam	7-Mar-11	0.2	Record deposit made
Bear, Cam	8-Mar-11	0.2	Scan and email invoices to Shammi
Bear, Cam	8-Mar-11	0.4	Record deposit from previous day, check online for payroll wire to Centdian, record
Bear, Cam	9-Mar-11	0.2	Correspond with Ingo re: cheque req's
Bear, Cam	14-Mar-11	1.6	Work on bank rec, speak with Tess regarding Moneris credits, clear cheques
Bear, Cam	14-Mar-11	0.4	Write up dep, copy, email to Ingo, record HST refund
Bear, Cam	15-Mar-11	0.1	Complete February 2011 bank rec
Bear, Cam	21-Mar-11	1.7	Reconcile February bank rec.
Bear, Cam	22-Mar-11	0.4	Dow Ingo Feb HST filings, email to Anita for Sales info
Bear, Cam	24-Mar-11	0.3	Print off Pauls email re: contract worker at Flour, write up cheque req, scan and email fr approval
Bear, Cam	24-Mar-11	0.4	Write up dep., copy, scan, record HST refund for Spice
Bear, Cam	25-Mar-11	0.2	Call BMO re: deposit rejected by teller
Bear, Cam	25-Mar-11	0.2	Email to Shammi re: Feb HST collected amounts needed
Bear, Cam	25-Mar-11	0.2	Dow BMO cheque deposit issue
Bear, Cam	28-Mar-11	0.1	Follow up with Shammi on Feb HST sales issue
Bear, Cam	28-Mar-11	0.4	Spice - Copy, write up, deposit and record HST refund
Bear, Cam	29-Mar-11	0.4	Emails with Ingo and Shammi re: Feb. HST filing matters.
Bear, Cam	29-Mar-11	2.5	Correspond with Shammi re: Feb HST numbers for Cash & Carry. Export HST Paid for Feb, isolate ITC's by company and common ITC's in schedule. Review Feb C & C Sales report from Shammi, email back for exempt Sales. Complete preliminary HST filing amounts.
Bear, Cam	30-Mar-11	0.3	Courier out cheques
Bear, Cam	30-Mar-11	0.7	Complete letter for wire transfer, have signed, copy, deliver to bank for processing
Bear, Cam	31-Mar-11	0.5	Issue cheques, record, print
Bear, Cam	31-Mar-11	0.2	Print off statement, record wire
Bear, Cam	31-Mar-11	0.1	Scan and email deposit to Ingo
Bear, Cam	31-Mar-11	0.2	Mail out cheques
Bear, Cam	31-Mar-11	0.2	Print off and record deposits made at H.O.
Bear, Cam	1-Apr-11	0.2	Respond to Mike's HST query
Bear, Cam	1-Apr-11	0.1	Follow up with Shammi re: HST on C & C for Feb.
Bear, Cam	1-Apr-11	0.6	Record deposit, issue cheques, record, courier to HO
Bear, Cam	1-Apr-11	0.4	Dow Ingo alarm situation at Sismet, call to Onex to discuss same, email Onex and Ingo
Bear, Cam	1-Apr-11	0.8	Review Cash & Carry Feb sales numbers, review disbursements made to ROSedale for receipts received and adjust HST Collected number.
Bear, Cam	4-Apr-11	0.2	Deposit, record receipts
Bear, Cam	4-Apr-11	0.4	Issue cheques, record, courier to H.O.
Bear, Cam	5-Apr-11	0.3	Call from Garda re: OS invoice, verify and call back to email invoice

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Bear, Cam	5-Apr-11	0.2	Review Ingo's Fresh and C & C sales schedule
Bear, Cam	5-Apr-11	1.0	Feb. HST filing work. Review Fresh and C & C numbers and payments made back to Rosedale, call with Ingo on same
Bear, Cam	6-Apr-11	0.7	Draft wire letter, have signed, deliver to bank to meet deadline
Bear, Cam	6-Apr-11	0.2	Issue cheque, record
Bear, Cam	6-Apr-11	0.4	Scan deposit, write up dep., record, email to Laura
Bear, Cam	7-Apr-11	0.3	Follow up email to Ingo re: Cash & Carry HST. Record wire
Bear, Cam	7-Apr-11	0.4	Calls and email to and from Onex Alarm co re: alarm at Flour.
Bear, Cam	7-Apr-11	1.2	Review Ingo's cash and carry numbers, revised schedules for HST filings, net file returns
Bear, Cam Total		20.8	
Carandang, Marites	28-Feb-11	0.6	Process. post & courier cheques.
Carandang, Marites	28-Feb-11	0.4	Wire transfer to Centdian. Process & post.
Carandang, Marites	1-Mar-11	0.2	Follow-up courier re: rent cheque to Weatla Holdings, email to Ingo
Carandang, Marites	1-Mar-11	2.0	Process, post, courier cheques.
Carandang, Marites	2-Mar-11	1.2	Process, post, mail & courier cheques.
Carandang, Marites	2-Mar-11	0.4	Wire transfer to Centdian, process & post.
Carandang, Marites	3-Mar-11	0.4	Wire transfer to LAC Inc. Process & post
Carandang, Marites	3-Mar-11	1.7	Process, post, mail & courier cheques.
Carandang, Marites	3-Mar-11	0.2	Posting of deposits
Carandang, Marites	4-Mar-11	1.6	Process, post, mail & courier cheques.
Carandang, Marites	4-Mar-11	0.3	Processing of deposit
Carandang, Marites	8-Mar-11	0.1	Check Wasteco payment
Carandang, Marites	9-Mar-11	0.4	Coordinate with Joyce to copy bank statements, courier same to Anita Farrell. Call/Email to Anita/Ingo.
Carandang, Marites	9-Mar-11	0.4	Wire transfer to Centdian. Process & post
Carandang, Marites	9-Mar-11	3.2	Process, post, mail & courier cheques (cheque requests from March 7, 8 & 9).
Carandang, Marites	9-Mar-11	0.3	Checking of customer cheque deposited, email to Laura @ Loretta
Carandang, Marites	10-Mar-11	0.3	Print off February transactions on line & send to Anita Farrell.
Carandang, Marites	10-Mar-11	1.0	Process, post & courier cheques.
Carandang, Marites	11-Mar-11	1.3	Process, post, mail & courier cheques.
Carandang, Marites	11-Mar-11	0.1	Post deposits
Carandang, Marites	14-Mar-11	0.5	Prepare merchant deposits for the month of February, email to Ingo for Approval.
Carandang, Marites	15-Mar-11	0.2	Post various deposit on system.
Carandang, Marites	16-Mar-11	0.4	Wire transfer to Centdian. Process & post on system.
Carandang, Marites	16-Mar-11	0.3	Copy, process, post deposit. Email same to Ingo.
Carandang, Marites	16-Mar-11	3.5	Process, post, mail & courier cheques (3 batches of cheque requisitions) Void cheques & re-issue as per Ingo.
Carandang, Marites	16-Mar-11	0.4	Letter to issue stop payment on cheque. Faxed to BMO. Prepare JE to reverse on system.
Carandang, Marites	17-Mar-11	0.5	Copy invoice for Bell Mobility & Iron Mountain, email to Ingo. Reply to Ingo re: Enersource bill.
Carandang, Marites	17-Mar-11	0.3	Process, post & mail storage cheque.

Person	Date	Hours	Description
Carandang, Marites	18-Mar-11	0.3	Process one more cheque & courier to Rahm.
Carandang, Marites	18-Mar-11	1.4	Process, post & courier cheques.
Carandang, Marites	22-Mar-11	1.3	Process, post, mail & courier cheques.
Carandang, Marites	23-Mar-11	0.4	Wire transfer to Ceridian, copy & courier to BMO. process & post.
Carandang, Marites	23-Mar-11	0.6	Process, post, mail & courier cheques.
Carandang, Marites	24-Mar-11	0.3	Call from Shammil re Bell Mobility bill, copy invoice & email same to her.
Carandang, Marites	25-Mar-11	1.2	Processing of cheques.
Carandang, Marites	28-Mar-11	0.1	Post deposits
Carandang, Marites	28-Mar-11	0.3	Courier, mail cheques.
Carandang, Marites	28-Mar-11	0.4	Pull out payment to OSB, copy cleared cheques & give it to Franca.
Carandang, Marites	29-Mar-11	0.2	Check Ensource bill, update Ingo.
Carandang, Marites	29-Mar-11	1.4	Process, post, mail & courier cheques. Post deposits.
Carandang, Marites	30-Mar-11	1.6	Process, post cheques.
Carandang, Marites	5-Apr-11	1.2	Process, post, mail & courier cheques.
Carandang, Marites	6-Apr-11	0.6	Process, post, mail & courier cheques
Carandang, Marites	6-Apr-11	0.5	Processing of cheque & cash deposits. Posting of deposits made by HO.
Carandang, Marites	6-Apr-11	0.4	Calls to RBC re: Incoming wire from Signature bank, update Mike. Prepare deposit form, & post on connected.
Carandang, Marites	8-Apr-11	1.2	Process, post, mail & courier cheques.
Carandang, Marites Total		35.6	
Clinton, Stuart	28-Feb-11	0.6	Discuss issues with Mike Dean
Clinton, Stuart	9-Mar-11	0.5	disc issues with M. Dean
Clinton, Stuart Total		1.1	
Dean, Mike	25-Feb-11	2.8	Tow Dodick re status and issues, sign operations cheques, e-mail to Sherick re approach to PHS proposed claim against Loretta; design and coordinate preparation of master operating lease schedule
Dean, Mike	25-Feb-11	0.4	Review e-mail from equipment lessor (National City) and e-mail Arzoumanidis re proposed reply to same; e-mails w Arzoumanidis re prep for Travellers meeting
Dean, Mike	28-Feb-11	0.5	mtw Clinton re approach to equipment leases, e-mails w Dodick re same
Dean, Mike	1-Mar-11	1.9	Grant Thornton e-mail requesting NDHL records: consider same, e-mail to BLG/Dodick re same, review box listing, preliminary reply to Wiebe, update e-mail to BMO/Aird & Barlis; review Synergy docket info, draft introduction letter to Synergy Chapter 7 trustee and circulate to counsel for comments
Dean, Mike	1-Mar-11	0.3	Mtw Sallituro re D&B reports for Loretta equipment leases
Dean, Mike	1-Mar-11	0.7	Mtw Dodick re facility tours status/potential purchaser interest; review amended Spice mv list posted to electronic data room and e-mails w Hamam re same; review D&B reports as prep for mtg w Travelers counsel, e-mails w BLG re same
Dean, Mike	2-Mar-11	3.1	Mtw BLG re prep for McLean Kerr mtg, status and issues; mtw BLG, McLean Kerr re Travelers equipment leases, debrief w BLG re same, e-mail update to Aird/BMO re same; mtw Dodick re approach to leased equipment and equipment purchases
Dean, Mike	2-Mar-11	2.5	Tow Kiefer re sale process and general status/issues; locate NDHL records; review additional background re Travelers leases and e-mails w Arzoumanidis re same; research potential realizations from golf course membership, incl review of club web site info and e-mails w Eckoldt/Dodick re same; tow Eckoldt re general status and issues
Dean, Mike	2-Mar-11	2.2	Request from NDHL trustee for records in our possession: accumulate known NDHL hard copy records, brief review of other Loretta files for additional NDHL docs not noticed previously; e-mail Wiebe (GT) w NDHL soft copy records and general status update.
Dean, Mike	3-Mar-11	3.3	Numerous e-mails w EY, BLG teams re rolling mill lease issues, esp re Travelers; review newly-located Indopol documentation; consider rolling mill lease issues and develop summary of assets vs leases
Dean, Mike	4-Mar-11	2.8	Review offers received (before and after noon deadline) for Flour and Spice businesses, mtw Hamam re additional bids expected but not received; consider next steps, incl calls/e-mails w Dodick re same

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Time Detail Summary by Individual

Person	Date	Hours	Description
Dean, Mike	7-Mar-11	2.2	2 x tows Kiefer re tender offers received; e-mails and mtws Dodick re response from potential Flour purchaser to clarify terms of tender offer; consider approach to Spice tender offers, mtws Dodick, Hamam re same and draft suggested e-mail wording for communication with parties asked to submit further tender offers; e-mails w BLG, Hontigman re letter to PHS Ch 7 trustee, revisions to same and circulate copy to Graff/Kiefer for comments; e-mails w Dodick re inquiry from Pepsi re location of approx 50 vending machines belonging to Pepsi
Dean, Mike	8-Mar-11	0.7	E-mails w BLG, EYI teams re letter from Aureus counsel; e-mails w EYI team re attempts to identify locations of Pepsi vending machines
Dean, Mike	8-Mar-11	2.5	Tow MacNaughton re sale process status and issues, EDC coverage and appropriate party to assert claim; review BL of JE Fininvest offer for Flour and consider same; review e-mails re CRA source deduction audit and info in Loretta records re Pepsi; send e-mail to BMO/Aird & Berlis/BLG re sale process status, issues and next steps, mtw Dodick and Hamam re same
Dean, Mike	9-Mar-11	0.8	Mtw Dodick re next steps for equipment lessors and e-mail to BLG re response to Aureus; e-mails w Anita Farrell re recall of boxed records for CRA audit; tw Kiefer re sale process approach and update Dodick/Hamam re same
Dean, Mike	9-Mar-11	0.5	finalize and send letter to PHS Ch.7 trustee
Dean, Mike	11-Mar-11	0.8	Cow MacNaughton, Arzoumanidis re sale process and lessor issues, e-mails and subsequent tw Arzoumanidis re same
Dean, Mike	14-Mar-11	0.2	coordinate movement of boxes for CRA audit
Dean, Mike	15-Mar-11	1.1	Mtw Dodick re status of sale, procedures to pursue other trading A/R; review info request in Kiefer e-mail and mtw Dodick re estimated realizations in Spice wind-down scenario
Dean, Mike	16-Mar-11	1.3	Review and reply to Arzoumanidis e-mail re Travelers visit request; mtw Dodick re same and re sale process status, wind-down planning, CRA source deduction audit, CRA GST assessment and approach to same
Dean, Mike	16-Mar-11	1.3	E-mail to Kiefer to answer questions re expected realizations; e-mails w Dodick, BLG re Travelers lease issues and consider issues re same.
Dean, Mike	17-Mar-11	3.1	Finalize and send e-mail to Travelers re documentation supporting acquisition of roller mills etc; review e-mails from counsel to Arzst and e-mails to BLG, EYI teams re same; update tw Kiefer re status and issues; tw Dodick re approach to Spice wind-down; e-mails w Travelers, Dodick to coordinate site visits and e-mail to BMO to update re same
Dean, Mike	17-Mar-11	1.8	Review documentation, draft e-mail to Travelers re flour milling equipment, tw MacNaughton re same and e-mail to McLean Kerr re provision of additional info on a confidential basis
Dean, Mike	17-Mar-11	0.5	Consider equipment lessor issues, tw MacNaughton re same, review PHS Ch.7 materials relevant to same
Dean, Mike	18-Mar-11	0.7	Prep for Travelers meeting at Sismet location re identification of leased assets
Dean, Mike	18-Mar-11	1.7	Attend Sismet premises re facilities visit by Travelers rep to attempt to identify leased equipment; debrief w Dodick re same and re approach to expected Spice liquidation
Dean, Mike	18-Mar-11	2.3	Review updated draft JEF APA, e-mails to Dodick re same; review Johnston materials and review appraised value of forklifts; prepare memo to file re Travelers site visit
Dean, Mike	21-Mar-11	1.2	Tow Dodick re alternative approach to Spice realizations, consider same and v-mail Kiefer re same; numerous e-mails w Travelers/Dodick to reschedule Flour site visit; e-mails w MacNaughton, Dodick re EDC questions about Brome insurance claim
Dean, Mike	22-Mar-11	0.9	E-mail and tw Dodick re approach to Spice wind-down; update call w Kiefer re expected realizations, Spice wind-down, equipment lessor visits to premises; e-mails w Dodick, BLG re Summit requests to examine freezers and compressors at Davand premises
Dean, Mike	22-Mar-11	0.4	Tow Kiefer re sale process status and timing, tw Dodick re Spice and Flour wind-down plans
Dean, Mike	23-Mar-11	0.4	Review and respond to e-mail from NDHL trustee re NDHL flour shipments allegedly manufactured at Loretta Flour; quick review of blacklined draft Flour APA returned by JEF
Dean, Mike	23-Mar-11	1.8	Attend Whitby Premises with Dodick and reps from Travelers, Leti/Chikoreli to attempt to identify leased equipment; review Torkin Manes e-mail re Aureus equipment and send e-mail to BLG suggesting approach to same

Person	Date	Hours	Description
Dean, Mike	24-Mar-11	0.7	E-mails w Dodick/Hamam re Spice liquidation, incl expedited tender process for IP
Dean, Mike	24-Mar-11	0.6	Cw Kiefer/Graff/MacNaughton re response to letter from debtor's counsel; tw MacNaughton re issues w equipment lessors' counsel; brief ctw Dodick re auction proposal for Spice, approach to inventory liquidation and A/R collection
Dean, Mike	25-Mar-11	1.3	Review PHS docket updates; review Dodick e-mail re Spice liquidation update and e-mail w add'l questions re same; review e-mail from Aureus and e-mail suggested response to threatened motion
Dean, Mike	28-Mar-11	0.9	Review extended e-mail exchange re potential Aureus site visit to Davand and e-mails w Dodick, BLG re approach to same; review pictures from Farrell rooftop inspection; answer Kiefer questions re Aureus
Dean, Mike	30-Mar-11	2.2	E-mails w Dodick/Eckoldt re A/R realizations and Spice inventory liquidation; review Flour APA signed by JEF; compare App A to appraisal listing; e-mail BLG and tw MacNaughton re issues from same
Dean, Mike	31-Mar-11	1.6	Continue drafting Third Report; amend JEF APA, execute same and e-mail to Darion Capital; e-mail to Dodick/Eckoldt re fulfillment of books and records condition of JEF APA
Dean, Mike	31-Mar-11	2.8	Review offer received for Spice IP, ctw Hamam re same and e-mail questions re same to BLG; draft Third Report re Flour/Spice sale processes
Dean, Mike	1-Apr-11	1.8	Continue drafting Third Report; e-mails w BLG re requested Aureus access to Davand Premises
Dean, Mike	1-Apr-11	0.4	Tw Dodick re Spice liquidation, general status and issues
Dean, Mike	1-Apr-11	2.9	Continue drafting Third Report; e-mails w BLG re Aureus questions about additional legal entity
Dean, Mike	4-Apr-11	4.1	Review e-mail from advisor to JEF and e-mail comments to BLG/Dodick re same; e-mails w Rosedale and counsel, BLG re agreement for Aureus roof access; review remaining trading A/R balances and e-mail Dodick/Eckoldt re letters to same; e-mails w Hamam/Dodick re approach to IP realizations; substantially finalize draft 3rd Report
Dean, Mike	5-Apr-11	0.7	Tw Dodick re additional JEF info and landlord status, Spice liquidation status and timing, remaining administration
Dean, Mike	5-Apr-11	1.3	E-mail to BLG re National Leasing; finalize draft Third Report and circulate to EY/BLG team; ctw Hamam re Wiberg response to IP tender offer rejection 1.3hrs STC 700
Dean, Mike	6-Apr-11	1.2	E-mails w Dodick et al re approach to IP realization, expected outcome of Spice auction, expected collections from remaining A/R; tw MacNaughton re approach to IP realization, ctw Hamam re same; e-mails re Rosedale conditions for Aureus roof access at Davand Premises
Dean, Mike	7-Apr-11	0.2	Review e-mail to BLG from Travelers counsel re position on rolling mill priority and reply to clarify facts of same
Dean, Mike	8-Apr-11	1.4	Review e-mail correspondence from Travelers' counsel to BLG re leased equipment, e-mails w BLG/Dodick re same, draft suggested response to same; review Kashyap e-mail re timing for landlord condition and tw Dodick re same; ctw Dodick re description of A/R collection efforts in draft Third Report
Dean, Mike Total		70.8	
Dodick, Rahn	28-Feb-11	0.4	Fresh/Flour/Spice: Review lease schedule format. E-mail Dean and discussion with Anita.
Dodick, Rahn	28-Feb-11	0.6	Flour/Spice: Call with Paul Hamam regarding sales process.
Dodick, Rahn	28-Feb-11	0.5	Fresh/Flour/Spice: Operational matters.
Dodick, Rahn	28-Feb-11	0.6	Fresh: Review problem AR accounts and discussion Laura T.
Dodick, Rahn	28-Feb-11	0.6	Fresh/Flour/Spice: Review various outstanding matters with Ingo E.
Dodick, Rahn	1-Mar-11	0.5	Fresh: Discussion with Ingo regarding payment of accrued vacation pay.
Dodick, Rahn	1-Mar-11	0.3	Fresh/Flour/Spice: E-mail exchanges with Anita regarding lease schedule.
Dodick, Rahn	1-Mar-11	0.5	Fresh/Flour/Spice: Operational matters.
Dodick, Rahn	1-Mar-11	2.8	Flour: Attend tours of Flour plant. Discussions with Buta, Dayal and Carter.

Person	Date	Hours	Description
Dodick, Rahn	2-Mar-11	0.3	Flour/Spice: Review equipment lease documentation. E-mail exchange with Mike D.
Dodick, Rahn	2-Mar-11	2.4	Flour: Attend tours of Flour plant. Discussions with Buta, Dayal and Carter.
Dodick, Rahn	2-Mar-11	0.6	Flour/Spice: Discuss operational matters with Ingo E.
Dodick, Rahn	2-Mar-11	0.7	Flour/Spice: Discuss sales process with Paul H. and Miek D.
Dodick, Rahn	3-Mar-11	0.6	Flour/Spice: Discuss sales process with Paul H. and Miek D.
Dodick, Rahn	3-Mar-11	0.5	Flour/Spice: Review equipment lease documentation. E-mail exchange with Mike D.
Dodick, Rahn	3-Mar-11	3.6	Flour: Attend tours of Flour plant. Discussions with Buta, Dayal and Carter.
Dodick, Rahn	3-Mar-11	1.2	Spice: Attend tour of Spice plant.
Dodick, Rahn	3-Mar-11	0.3	Flour/Spice: Discuss operational matters with Ingo E.
Dodick, Rahn	3-Mar-11	0.2	NDHL: Provide information to GT as Trustee of NDHL.
Dodick, Rahn	4-Mar-11	1.2	Flour/Spice: Discuss sales process with Paul H. and Mike D. E-mail to Mike D. regarding plan B.
Dodick, Rahn	4-Mar-11	0.1	NDHL: Provide information to GT as Trustee of NDHL.
Dodick, Rahn	6-Mar-11	0.6	Flour: Review offers. E-mail exchanges with prospective purchaser and Mike Dean.
Dodick, Rahn	7-Mar-11	0.2	Fresh: Discussion with Laura T. regarding AR information.
Dodick, Rahn	7-Mar-11	0.7	Spice: Discussion and e-mail exchange with Ingo re: operational matters.
Dodick, Rahn	7-Mar-11	0.7	Flour: Review offers. E-mail exchanges with prospective purchaser and Mike Dean.
Dodick, Rahn	7-Mar-11	1.3	Flour/Spice: Discussions with Paul H. and Mike D. Call with one prospective purchaser.
Dodick, Rahn	7-Mar-11	0.3	Fresh: Call and e-mail with representative of Pepsi Co. regarding missing equipment. E-mail exchange with Anita re: same.
Dodick, Rahn	8-Mar-11	0.4	Flour/Spice: Review prospective purchaser APA.
Dodick, Rahn	8-Mar-11	0.3	Flour/Spice: Discuss sale process with Paul H. and Mike D. Make calls to prospective purchasers.
Dodick, Rahn	8-Mar-11	0.5	Flour/Spice: Calls and e-mails to liquidators re proposals.
Dodick, Rahn	8-Mar-11	0.2	Fresh: Call and e-mail with representative of Pepsi Co. regarding missing equipment. E-mail exchange with Anita re: same.
Dodick, Rahn	8-Mar-11	0.3	Fresh: Review requirement to pay and e-mail Anita F. to follow up.
Dodick, Rahn	8-Mar-11	0.9	Flour/Spice/Fresh: Call with CRA and e-mail to Anita to gather information for CRA auditor. Discussions with Bear, Kan and Anita.
Dodick, Rahn	8-Mar-11	0.7	Flour/Spice: E-mail exchanges with Ingo E., Greg H. and Mike D. regarding various operating matters.
Dodick, Rahn	9-Mar-11	1.2	Flour/Spice: Discuss sale process with Paul H. and Mike D. Make calls to prospective purchasers.
Dodick, Rahn	9-Mar-11	0.4	Flour/Spice: Calls and e-mails to liquidators re proposals.
Dodick, Rahn	10-Mar-11	3.2	Flour/Spice/Fresh: Review leases including correspondence and analysis. Discussions with Anita. Verify certain equipment on site.
Dodick, Rahn	10-Mar-11	0.5	Flour/Spice: Call with prospective purchaser to review terms and conditions.
Dodick, Rahn	10-Mar-11	0.3	Flour/Spice: Calls and e-mails to liquidators re proposals.

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Time Detail Summary by Individual

Person	Date	Hours	Description
Dodick, Rahn	11-Mar-11	4.8	Flour/Spice/Fresh: Review leases including correspondence and analysis. Discussions with Anita. Verify certain equipment on site.
Dodick, Rahn	11-Mar-11	0.7	Spice: Attend at Spice to verify orders being shipped.
Dodick, Rahn	14-Mar-11	0.6	Spice/Flour: Various operational matters and discussions with Dean.
Dodick, Rahn	14-Mar-11	4.8	Spice/Flour: Attend at the premises with prospective purchasers. E-mail exchanges with Paul Hamam and Mike Dean.
Dodick, Rahn	14-Mar-11	0.5	Spice/Flour: Review revised offer from prospective purchaser.
Dodick, Rahn	15-Mar-11	0.3	Spice/Flour: Answer questions of auctioneer.
Dodick, Rahn	15-Mar-11	0.8	Spice/Flour: Various operational matters and discussions with Dean.
Dodick, Rahn	15-Mar-11	0.5	Fresh: E-mail to counsel regarding litigation for AR recovery.
Dodick, Rahn	16-Mar-11	0.3	Spice/Flour: Sales process matters.
Dodick, Rahn	17-Mar-11	0.4	Spice: Call with Ingo E. re Spice operation.
Dodick, Rahn	17-Mar-11	0.3	Spice/Flour: Review US material regarding duplicate leased assets.
Dodick, Rahn	17-Mar-11	0.5	Spice: Respond to Mary re MCAP response. Other lease matters.
Dodick, Rahn	17-Mar-11	0.6	Spice/Flour: Call with Dean and Ingo E. regarding sales process and strategy. E-mail prospective purchasers.
Dodick, Rahn	17-Mar-11	0.5	Spice/Flour: Sales process matters.
Dodick, Rahn	18-Mar-11	1.5	Spice: Tour premises with Travellers lessor. Discussions with Mike D. Approve Fields orders.
Dodick, Rahn	18-Mar-11	1.8	Flour: Review Flour APA and provide comments to BLG.
Dodick, Rahn	18-Mar-11	0.5	Spice/Flour: Discussion with Anita re various matters.
Dodick, Rahn	18-Mar-11	0.7	Spice: Meet Greg Havery to discuss sales process.
Dodick, Rahn	18-Mar-11	0.1	Spice: Respond to Mary re MCAP response. Other lease matters.
Dodick, Rahn	18-Mar-11	0.3	Spice/Flour: Various operational matters.
Dodick, Rahn	21-Mar-11	1.8	Spice: Meet prospective purchaser. Discuss potential offer with Mike D.
Dodick, Rahn	21-Mar-11	1.2	Spice/Flour: Operational matters. Sign cheques. Approve orders.
Dodick, Rahn	22-Mar-11	0.5	Fresh: Answer lawyer's queries regarding collection of accounts receivable.
Dodick, Rahn	22-Mar-11	0.8	Flour: drafting APA. respond to query from purchaser.
Dodick, Rahn	22-Mar-11	1.3	Spice/Flour: Operational matters. Sign cheques. Approve orders.
Dodick, Rahn	22-Mar-11	0.8	Fresh: Exchanges of communications with lessor and it legal counsel. Communication with our legal counsel as well.
Dodick, Rahn	22-Mar-11	2.8	Spice: Review list of service providers. Review physical inventory count and categorise inventory.
Dodick, Rahn	23-Mar-11	2.7	Spice: Meeting with staff to notify them of liquidation of Spice and new terms of sale and collections.
Dodick, Rahn	23-Mar-11	0.3	Spice: Call with auctioneer.
Dodick, Rahn	23-Mar-11	0.4	Fresh: Exchanges of communications with lessor and it legal counsel. Communication with our legal counsel as well.
Dodick, Rahn	23-Mar-11	0.4	Spice/Flour: Operational matters. Sign cheques. Approve orders.
Dodick, Rahn	23-Mar-11	2.7	Spice: Draft Auction agreement. Discussions with Auctioneer. Draft Bills of sale. E-mail to Spice staff detailing terms of sale. Discussions with staff about customers. Discussion with landlord. E-mail update to Ingo E. E-mail re: sale of trademarks.
Dodick, Rahn	23-Mar-11	2.5	Flour: Meet Travellers lessor at Flour mill.

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Person	Date	Hours	Description
Dodick, Rahn	24-Mar-11	0.2	Fresh: Exchanges of communications with lessor and it legal counsel. Communication with our legal counsel as well.
Dodick, Rahn	24-Mar-11	7.6	Spice: Draft Auction agreement. Discussions with Auctioneer. Draft Bills of sale. E-mail to Spice staff detailing terms of sale. Discussions with staff about customers. Discussion with landlord. E-mail update to Ingo E. E-mail re: sale of trademarks.
Dodick, Rahn	25-Mar-11	0.6	Fresh: review and respond to Aureus legal counsels e-mails. E-mail exchange with legal counsel.
Dodick, Rahn	25-Mar-11	0.5	Spice: Call with customers.
Dodick, Rahn	25-Mar-11	5.9	Spice: Meetings with Spice staff and auctioneer regarding liquidation sale. Review auction agreement and bill of sale.
Dodick, Rahn	28-Mar-11	0.5	Spice: Discussions with Ingo E. regarding various matters.
Dodick, Rahn	28-Mar-11	0.5	Flour: Call with prospective purchaser and Mike D. E-mail exchange with prospective purchaser of flour.
Dodick, Rahn	28-Mar-11	0.4	Spice: Sign and finalization of auction agreement.
Dodick, Rahn	28-Mar-11	1.2	Spice: Review Spice orders. Discussions with Danbury. Discussions with John C. and Greg H. regarding liquidation inventory sales.
Dodick, Rahn	28-Mar-11	0.4	Review e-mails from AUreus legal counsel and our legal counsel. Review roof pictures.
Dodick, Rahn	28-Mar-11	0.3	Fresh: AR collection matters. Provide information to legal counsel.
Dodick, Rahn	28-Mar-11	0.9	Spice: Answer questions of prospective purchaser of trademarks. Call with Paul H.
Dodick, Rahn	29-Mar-11	0.3	Spice: Calls with auctioneer re valour matters.
Dodick, Rahn	29-Mar-11	0.7	Spice: Inventory sales and other matters.
Dodick, Rahn	29-Mar-11	0.4	Spice: Discussions with Ingo E. regarding various matters.
Dodick, Rahn	29-Mar-11	0.3	Flour: Call with prospective purchaser and Mike D. E-mail exchange with prospective purchaser of flour.
Dodick, Rahn	29-Mar-11	0.3	Fresh: AR collection matters. Provide information to legal counsel.
Dodick, Rahn	1-Apr-11	8.2	Spice: Sales of inventory.
Dodick, Rahn	4-Apr-11	2.6	Spice: Inventory sales approvals. Discussion with auctioneer. Discussions with Greg Havery. Update Ingo on various matters. E-mail exchanges with legal counsel and landlord.
Dodick, Rahn	4-Apr-11	0.3	Fresh: AUreus matter.
Dodick, Rahn	4-Apr-11	1.2	Spice: Various other matters.
Dodick, Rahn	4-Apr-11	0.3	Flour: E-mail exchanges with purchaser.
Dodick, Rahn	4-Apr-11	0.3	Flour: Discussions and e-mail exchanges with Mike D. regarding various matters.
Dodick, Rahn	4-Apr-11	0.3	Fresh Vacating part of 5815 Davand Drive.
Dodick, Rahn	4-Apr-11	0.5	Flour: Instruct Laura to gather information regarding North American AR demands.
Dodick, Rahn	5-Apr-11	1.5	Flour: Meeting with Flour purchaser.
Dodick, Rahn	5-Apr-11	0.3	Spice: Call with V&T regarding trademarks.
Dodick, Rahn	5-Apr-11	0.6	Fresh: E-mail exchange with legal counsel re: collection from problem accounts. Discussion with John Curley to obtain additional information.
Dodick, Rahn	5-Apr-11	0.8	Fresh Vacating part of 5815 Davand Drive.

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Time Detail Summary by Individual

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Dodick, Rahn	5-Apr-11	0.5	Spice: Discuss with Mary A. release and indemnity regarding vacating office part of Spice facility early. E-mail exchange with landlord.
Dodick, Rahn	5-Apr-11	0.5	Flour: Discussions and e-mail exchanges with Mike D. regarding various matters.
Dodick, Rahn	5-Apr-11	0.2	Spice: Review Mott's royalty calculation.
Dodick, Rahn	6-Apr-11	0.5	Spice: Review AR collection projection and e-mail exchange with Dean.
Dodick, Rahn	6-Apr-11	0.8	Spice: Various e-mail exchanges with Ingo E. regarding auction and other matters.
Dodick, Rahn	6-Apr-11	2.5	Spice: Attend Loretta Spice auction. Discussions with prospective purchaser about IP.
Dodick, Rahn	7-Apr-11	0.2	Flour: Request update from Ramesh K.
Dodick, Rahn	7-Apr-11	0.4	Flour: Review e-mails from Traveller's counsel and send response to Mary.
Dodick, Rahn	7-Apr-11	0.4	Spice: Respond to Spice landlord regarding indemnity provided.
Dodick, Rahn	7-Apr-11	0.2	Flour: E-mail exchange with purchaser of flour mill.
Dodick, Rahn	7-Apr-11	1.2	Spice: Instructions to Ingo re: various operational matters.
Dodick, Rahn	7-Apr-11	1.3	Spice: Various matters regarding vacating Spice. Communications with auctioneer and landlord.
Dodick, Rahn	7-Apr-11	0.4	Spice/Flour: Discuss various matters with Mike D.
Dodick, Rahn	8-Apr-11	0.3	Spice/Flour: Review updated cash flow.
Dodick, Rahn	8-Apr-11	0.2	Spice: Call with Danbury.
Dodick, Rahn	8-Apr-11	1.8	Spice/Flour/Fresh: Review draft third report to CCourt.
Dodick, Rahn	8-Apr-11	0.4	Flour: Call with Whitby landlord and e-mail flour purchaser.
Dodick, Rahn	8-Apr-11	0.2	Flour: Review correspondence with Traveller's.
Dodick, Rahn	8-Apr-11	0.4	Spice: AR collections and approve misc. disbursements.
Dodick, Rahn	8-Apr-11	0.2	Flour: Approval of sale of flour.
Dodick, Rahn Total		120.4	
Eckoldt, Ingo	28-Feb-11	3.6	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	28-Feb-11	1.1	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	1-Mar-11	3.2	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	1-Mar-11	0.9	Correspondence with Bell re: transfer of responsibility to Rosedale Foods.
Eckoldt, Ingo	1-Mar-11	1.2	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	1-Mar-11	1.1	Reconciliation of prior week Fresh Foods sales due to Rosedale Foods
Eckoldt, Ingo	1-Mar-11	0.5	Notification re: removal of vehicles from insurance
Eckoldt, Ingo	1-Mar-11	1.5	Arrangement of leased vehicle returns
Eckoldt, Ingo	2-Mar-11	0.7	Correspondence with York Down Golf Club re: possible sale of membership
Eckoldt, Ingo	2-Mar-11	3.5	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	2-Mar-11	1.1	Correspondence with Bell re: transfer of responsibility to Rosedale Foods.

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Eckoldt, Ingo	2-Mar-11	0.9	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	3-Mar-11	3.1	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	3-Mar-11	1.3	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	3-Mar-11	1.5	Conducting of tours at Spice facility with potential purchasers
Eckoldt, Ingo	4-Mar-11	1.1	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	7-Mar-11	3.2	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	7-Mar-11	0.5	Bell - resolution of land line transfer of responsibility
Eckoldt, Ingo	8-Mar-11	3.1	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	8-Mar-11	0.4	Bell - resolution of land line transfer of responsibility
Eckoldt, Ingo	9-Mar-11	3.0	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	10-Mar-11	3.0	Spice tour with Century Sales
Eckoldt, Ingo	10-Mar-11	3.4	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	10-Mar-11	0.7	Bell - resolution of land line transfer of responsibility
Eckoldt, Ingo	14-Mar-11	3.5	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	14-Mar-11	0.5	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	15-Mar-11	0.5	Verifying flour invoices to Quality
Eckoldt, Ingo	15-Mar-11	3.1	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	15-Mar-11	1.0	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	16-Mar-11	2.5	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	16-Mar-11	0.9	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	16-Mar-11	0.5	Review of insurance policy re: confirmation of removal of Fresh assets from policy, processing of insurance payment
Eckoldt, Ingo	17-Mar-11	2.9	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	17-Mar-11	0.5	Discussions with GN Johnstone re: equipment lessor issues
Eckoldt, Ingo	17-Mar-11	1.1	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	18-Mar-11	2.5	Daily cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	18-Mar-11	0.6	Spice: Monitoring/verification of sales order pricing, monitoring/verification of invoices based on sales orders, monitoring/verification of aforementioned sales orders to be released and shipped to customers
Eckoldt, Ingo	25-Mar-11	2.2	Week cash flow monitoring and bank account management: Cash flow review and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	25-Mar-11	0.5	Drafting vehicle return letters

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Eckoldt, Ingo	28-Mar-11	2.6	Week cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	28-Mar-11	1.5	Termination letters, vehicle lease letters, landlord letters drafting for spice & flour eventual closing
Eckoldt, Ingo	28-Mar-11	2.1	Week cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	29-Mar-11	6.0	Monitoring of spice production and inventory for liquidation and pre-auction
Eckoldt, Ingo	30-Mar-11	1.8	Week cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	30-Mar-11	5.1	Monitoring of spice production and inventory for liquidation and pre-auction
Eckoldt, Ingo	31-Mar-11	1.3	Week cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	31-Mar-11	2.5	Review of spice inventory (finished & raw) re: available for liquidation sale pre-auction
Eckoldt, Ingo	31-Mar-11	3.7	Monitoring of spice production and inventory for liquidation and pre-auction
Eckoldt, Ingo	1-Apr-11	3.7	Closing/termination procedures for Spice Sismant Location. Termination of employees, securing of premises, providing Danbury with keys
Eckoldt, Ingo	1-Apr-11	0.8	Week cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	4-Apr-11	2.1	Week cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	4-Apr-11	0.5	Discussion with CRA representative Mr. Pacifico re: prior directors' taxable income
Eckoldt, Ingo	5-Apr-11	1.9	Week cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	5-Apr-11	1.5	Drafting of letters for termination of services/return of leased equipment and vehicles for Spice
Eckoldt, Ingo	6-Apr-11	6.0	Attendance and oversight of Danbury auction of Spice assets
Eckoldt, Ingo	6-Apr-11	1.9	Week cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	7-Apr-11	3.5	Attendance and oversight of Danbury auction of Spice assets
Eckoldt, Ingo	7-Apr-11	1.7	Week cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	8-Apr-11	1.4	Week cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo Total		118.0	
Ferguson, Robert	3-Mar-11	0.2	Respond to callers.
Ferguson, Robert Total		0.2	
Hamam, Paul F.	28-Feb-11	3.6	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	1-Mar-11	6.1	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	2-Mar-11	4.2	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	3-Mar-11	4.2	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc.
Hamam, Paul F.	7-Mar-11	3.6	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc. regarding offers received and soliciting new offers.
Hamam, Paul F.	8-Mar-11	2.2	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc. regarding offers received and soliciting new offers.
Hamam, Paul F.	9-Mar-11	3.5	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc. regarding offers received and soliciting new offers.
Hamam, Paul F.	10-Mar-11	1.2	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc. regarding offers received and soliciting new offers.
Hamam, Paul F.	11-Mar-11	1.0	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc. regarding offers received and soliciting new offers.
Hamam, Paul F.	15-Mar-11	0.8	Correspondence with potential purchasers flour and spice divisions. Calls, emails, etc. regarding offers received and soliciting new offers.

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Hamam, Paul F.	22-Mar-11	1.4	Correspondence with purchasers regarding sale of Spice IP.
Hamam, Paul F.	23-Mar-11	1.3	Correspondence with purchasers regarding sale of Spice IP.
Hamam, Paul F.	24-Mar-11	1.5	Correspondence with purchasers regarding sale of Spice IP.
Hamam, Paul F.	25-Mar-11	0.5	Correspondence with purchasers regarding sale of Spice IP.
Hamam, Paul F. Total		35.1	
Hildebrand, Elaine	16-Mar-11	0.5	Insurance
Hildebrand, Elaine	22-Mar-11	0.4	updating File Tracker
Hildebrand, Elaine	31-Mar-11	0.4	Insurance
Hildebrand, Elaine	4-Apr-11	0.4	Insurance
Hildebrand, Elaine Total		1.7	
Jackson, Marie	22-Feb-11	0.3	Deposit slips for cheques rec'd, forward copy for deposit of same.
Jackson, Marie Total		0.3	
Mazzulla, Franca	1-Mar-11	1.9	Mail and disbursements
Mazzulla, Franca	2-Mar-11	0.5	Mail and disbursements
Mazzulla, Franca	2-Mar-11	2.2	Disbursements - follow up with Whitby Hydro, Bell Canada and discuss with Ingo
Mazzulla, Franca	3-Mar-11	0.5	Disbursements - follow up with Whitby Hydro, Bell Canada and discuss with Ingo
Mazzulla, Franca	3-Mar-11	0.7	Mail and disbursements
Mazzulla, Franca	4-Mar-11	0.8	Mail and disbursements
Mazzulla, Franca	9-Mar-11	1.1	Disbursements - Bell Mobility and Bell Canada chq req and discuss by e-mail with Ingo.
Mazzulla, Franca	16-Mar-11	0.5	Disbursements - cheque req's and deposit
Mazzulla, Franca	17-Mar-11	0.3	Follow up with enersource
Mazzulla, Franca	22-Mar-11	1.6	Redirection of mail for 4 locations - prepare notice, forms and go to Canada Post
Mazzulla, Franca	29-Mar-11	0.3	Creditor queries
Mazzulla, Franca	30-Mar-11	0.3	Sort mail and deposit req re chq's rec'd
Mazzulla, Franca	4-Apr-11	0.5	Sort through mail and do deposit record for incoming cheques, and pdf to company
Mazzulla, Franca Total		11.2	
Grand Total		415.2	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada
Client Reference: 15506031

Invoice Number: CA0189629327

Date: May 30, 2011

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries : 416-943-3851
1-800-311-1104

	CAD
TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of 2110458 Ontario Limited et al for the period April 9, 2011 to May 27, 2011.	58,945.00
Less: Discount	(7,169.40)
Surcharge at 9%	4,659.80
Subtotal:	56,435.40
HST 13% Ontario:	7,336.60
TOTAL DUE:	\$ 63,772.00

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name & address of remitter, invoice number & engagement number

Loretta Group - Receiver
Time Analysis for billing
Period ending May 27, 2011

Period ending
May 27, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	24.9	\$ 14,940.00
Rahn Dodick	Senior Manager, Restructuring	400	56.0	\$ 22,400.00
Simone Carvalho	Senior Manager, Restructuring	400	0.4	\$ 160.00
Ingo Eckoldt	Manager, Restructuring	350	11.5	\$ 4,025.00
Paul Hamam	Senior Associate, M&A	350	11.6	\$ 4,060.00
Elaine Hildebrand	Para-Professional, Manager	200	0.4	\$ 80.00
Rob Ferguson	Para-Professional, Manager	200	2.8	\$ 560.00
Donna Hatfull	Para-Professional, Manager	200	0.8	\$ 160.00
Franca Mazzulla	Para-Professional, Manager	200	18.1	\$ 3,620.00
Cameron Bear	Para-Professional, Manager	200	11.4	\$ 2,280.00
Marites Carandang	Para-Professional, Manager	200	33.3	\$ 6,660.00
Total			171.2	\$ 58,945.00
Less: Discount - 12%				(\$7,169.40)
Sub-Total				\$ 51,775.60
Administrative Charge - 9%				\$ 4,659.80
Total				\$ 56,435.40

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Bear, Cam	26-Apr-11	0.1	Dow Rahn GST filing issues for March re: data from Blue Link
Bear, Cam	28-Apr-11	0.2	Email from and to Mike re: Dayal going forward
Bear, Cam	28-Apr-11	0.4	Copy, scan, write up deposit, record HST refund (Spice)
Bear, Cam	3-May-11	0.4	Scan and email Ingo Garda invoices, do time for Good Friday, call Garda to have amended invoice issued
Bear, Cam	3-May-11	2.2	Review and allocate HST paid in March across the 3 companies and common time, review Sales for March and compare with what had been already reported
Bear, Cam	4-May-11	0.9	Finalize GST reporting amounts for 3 companies and Efile.
Bear, Cam	6-May-11	0.4	CC with Mike re: mill closing update, Dayal.
Bear, Cam	9-May-11	0.4	Call from Buta re: fuel expenses, total bill, write up cheque req
Bear, Cam	10-May-11	0.3	Review HST filings and email CRA for status on Flour refunds
Bear, Cam	11-May-11	0.8	Export HST Paid detail for April, allocate ITC's to entities of Common, update schedule, Efile returns
Bear, Cam	13-May-11	0.2	Call and email security co.
Bear, Cam	13-May-11	0.3	Call from Mill re: pay cheques, coordinate with Tess
Bear, Cam	13-May-11	0.1	Dow Rahn Mill closing matters
Bear, Cam	16-May-11	0.4	Dow Rahn closing procedures, calls to Garda to coordinate key retrieval.
Bear, Cam	17-May-11	0.2	Follow up call to CRA re Flour HST refunds
Bear, Cam	17-May-11	0.3	Copy, deposit, record HST refund for Fresh
Bear, Cam	17-May-11	0.7	Dow Franca Bell modem issues, calls to Mill to have modem removes. Arrange key drop.
Bear, Cam	17-May-11	0.5	Total invoices and write up cheque req for security, copy and write up deposit for HST refund (Spice)
Bear, Cam	18-May-11	0.3	Revise Apr. bank rec, record charges
Bear, Cam	18-May-11	1.3	Call from Enersource in Mississauga re: OS bills for Fresh. Pull invoices, cheque payment dates, Rosedale closing date, dow Enersource. Call BMO to request cheque images. Scan and email invoices to Enersource
Bear, Cam	19-May-11	0.2	Scan and email cleared cheques to Enersource re: 6815 Davand Dr. invoices
Bear, Cam	19-May-11	0.3	Write up various employee cheque req's. Calc. their 2 days pay
Bear, Cam	24-May-11	0.1	Call Travel re: quote, email to Rahn
Bear, Cam	24-May-11	0.3	Dow Rahn Miller, email Travel for quote
Bear, Cam	26-May-11	0.1	Write up cheque req
Bear, Cam Total		11.4	
Carandang, Marites	11-Apr-11	0.3	Processing of deposits
Carandang, Marites	12-Apr-11	1.0	Process, post, mail & courier cheques.
Carandang, Marites	12-Apr-11	0.4	Letter to request USD bank draft, faxed to BMO, process, post & courier same.
Carandang, Marites	13-Apr-11	1.0	Process, post, mail & courier cheques.
Carandang, Marites	13-Apr-11	0.5	Process, post deposits. Copy cheque & email to Laura.
Carandang, Marites	13-Apr-11	0.4	Letter to wire transfer to Ceridian. Courier to BMO, Process & post
Carandang, Marites	14-Apr-11	0.2	Emails to & from Sharnmi re: Receiver General payment.
Carandang, Marites	14-Apr-11	1.4	Process, post & mail cheques. Email to Sharnmi re: Laura's EI payment
Carandang, Marites	15-Apr-11	0.3	Process, post & mail storage cheque.
Carandang, Marites	20-Apr-11	0.7	Process, post & courier contract cheques to Flour Mill.
Carandang, Marites	20-Apr-11	0.2	Checked Enbridge payments as per Franca.
Carandang, Marites	20-Apr-11	1.7	Process, post & mail cheques.
Carandang, Marites	20-Apr-11	0.6	Process, copy & post deposits

Person	Date	Hours	Description
Carandang, Marites	20-Apr-11	0.3	Letter to CRA re: El remittance, courier same.
Carandang, Marites	21-Apr-11	0.3	Dealings with Ingo re: cheques issued.
Carandang, Marites	21-Apr-11	0.3	Copy cheques, scan & email to Lora.
Carandang, Marites	25-Apr-11	0.8	Process, post & mail cheques.
Carandang, Marites	25-Apr-11	0.6	Prepare list for Merchant deposits for month of March/11
Carandang, Marites	25-Apr-11	0.5	Processing of deposits
Carandang, Marites	26-Apr-11	0.3	Processing of deposit
Carandang, Marites	26-Apr-11	0.6	Respond to Ingo's query re: cheques issued. Finalize Mar/11 bank recs. post bank adjustments.
Carandang, Marites	26-Apr-11	0.6	Process, post & mail cheques.
Carandang, Marites	27-Apr-11	0.4	Process, post deposit. Pdf & email to Laura
Carandang, Marites	27-Apr-11	0.3	Process, post & mail cheque.
Carandang, Marites	28-Apr-11	0.7	Process, post & courier cheques.
Carandang, Marites	28-Apr-11	0.4	Processing of deposits. Scan copy & email To Laura/Ingo
Carandang, Marites	29-Apr-11	1.2	Process, post & mail cheques. Copy same & email to Ingo
Carandang, Marites	2-May-11	0.3	Checking of Quik Trax payments. Email Ingo/Quiktrax for details.
Carandang, Marites	3-May-11	0.5	Letter to issue stop payment on cheque, faxed to BMO. JE to versed on connected.
Carandang, Marites	3-May-11	0.3	Process, copy & post deposits
Carandang, Marites	3-May-11	0.3	Email to Ingo/Laura re: returned cheque. Pdf deposits & email to Laura/Ingo.
Carandang, Marites	3-May-11	0.6	Pull cheque req's, made copies & e-mail to Ingo.
Carandang, Marites	4-May-11	0.6	Process, post & courier cheques.
Carandang, Marites	4-May-11	0.4	Process, copy & post deposit. Email same to Ingo
Carandang, Marites	5-May-11	0.2	Copy & pdf cheque req's & email to Ingo.
Carandang, Marites	5-May-11	0.8	Process, post, mail & courier cheques.
Carandang, Marites	6-May-11	0.4	Process, post deposits, pdf & email copy to Laura/Ingo.
Carandang, Marites	9-May-11	0.6	Process, post deposits, pdf & email to Laura/Ingo
Carandang, Marites	10-May-11	0.2	Call to Purolator for o/s invoice, email same to Ingo.
Carandang, Marites	10-May-11	0.2	Checked for Incoming wire from Danbury. Email to Rahn.
Carandang, Marites	11-May-11	1.3	Process, post & mailing of cheques. Scan copies & email to Ingo.
Carandang, Marites	12-May-11	0.6	Process, post & mail cheques.
Carandang, Marites	13-May-11	0.5	Process, post deposits. Scan same & e-mail to Ingo/Laura
Carandang, Marites	13-May-11	1.0	Process, post & courier cheques. Scan cheque reqs/invoice & email to Ingo
Carandang, Marites	16-May-11	0.4	Process, post deposits. Scan copies & email to Laura/Ingo.
Carandang, Marites	16-May-11	0.6	Process, post & mail cheques. Scan copies & email to Ingo.
Carandang, Marites	17-May-11	0.8	Checking of paid & unpaid invoices re: Enersource.
Carandang, Marites	17-May-11	0.9	Process, post & mail cheques. Scan copies & email to Ingo.
Carandang, Marites	18-May-11	0.3	Processing of deposit, scan copy, email to Laura/Ingo
Carandang, Marites	18-May-11	0.3	Reconcile Enersource bills with Franca.
Carandang, Marites	18-May-11	0.4	Prepare deposit form for deposit not recorded from Apr 1 to 15 & post on the system.
Carandang, Marites	18-May-11	0.3	Checked incoming wire from JE Fininvest, prepare deposit form, post on connected. Email same to Rahn/Mike
Carandang, Marites	20-May-11	1.5	Process, post & mail cheques. Scan same & email to Ingo.

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dean, Mike	16-May-11	1.3	E-mails w Dodick, BLC re JEF sale approval hearing; review e-mail from counsel to Quality Foods trustee, e-mails w Dodick re documentary evidence for same and next steps, e-mail to Honigman re likely US Bankruptcy Court approach to same; coordinate conf call w counsel to Quality Foods trustee
Dean, Mike	17-May-11	1.3	Prep for and attend call with counsel to Quality trustee, consider issues re same, coordinate potential Monroe count (Rai, Dodick)
Dean, Mike	18-May-11	1.7	Mtw Dodick re JEF closing status and issues; mtws Dodick re approach to potential inventory count at Quality warehouses, e-mails w Rai (GDR), Masse re same; v-mail Kiefer to update re status and issues
Dean, Mike	20-May-11	0.8	Tow Honigman re conditions for potential Monroe inventory count, finalize and send e-mails to Cavanagh, Pergament re same
Dean, Mike Total		24.9	
Dodick, Rahm	11-Apr-11	1.4	Spice: Sale of trademarks. Call with prospective offeror. Discussion with Dean and Hamam. Review offer received and e-mail Hamam. Call to label manufacturer.
Dodick, Rahm	11-Apr-11	1.1	Spice/Flour: Complete review of the Receiver's third report to Court.
Dodick, Rahm	11-Apr-11	0.3	Spice: E-mail exchanges with auctioneer.
Dodick, Rahm	11-Apr-11	0.5	Spice and Flour: Clal with Ingo re mis. matters.
Dodick, Rahm	11-Apr-11	0.6	Flour: Sale of flour mill. E-mail exchanges with purchaser. Call with landlord.
Dodick, Rahm	12-Apr-11	1.8	Spice: Sale of trademarks. Call with purchaser. Discussion with Dean and Hamam. Call with label manufacturer. Review offer received.
Dodick, Rahm	13-Apr-11	0.3	Flour: E-mail exchanges with prospective purchaser.
Dodick, Rahm	13-Apr-11	0.7	Spice: E-mail exchanges and call with legal counsel regarding sale of trademarks. Call with prospective purchaser. Review Bill of Sale, Assignment document and letter to legal counsel.
Dodick, Rahm	13-Apr-11	3.4	Spice: Attend at the Sismet and Davand locations. Discussions with Loretta staff regarding various matters. Meeting with auctioneer and discuss vacating Sismet location. AR related matters.
Dodick, Rahm	14-Apr-11	3.2	Spice: E-mail exchanges and call with legal counsel regarding sale of trademarks. Call with prospective purchaser. Review Bill of Sale, Assignment document and letter to legal counsel.
Dodick, Rahm	14-Apr-11	0.6	Spice: Various matters relating to closing Sismet facility.
Dodick, Rahm	14-Apr-11	0.5	Fresh: Respond to legal counsel queries regarding South Street settlement.
Dodick, Rahm	15-Apr-11	1.6	Meeting at premises of purchaser of Trademarks. Closing of trademark sale.
Dodick, Rahm	15-Apr-11	2.2	Discussions with AR and AP clerk. Vacating Davand premises.
Dodick, Rahm	15-Apr-11	1.8	Draft letter for landlord to sign upon the Receiver vacating the Sismet facility. Tour the Sismet facility with the landlord's representative.
Dodick, Rahm	19-Apr-11	1.2	Deliver Loretta main server to Scott McKinon.
Dodick, Rahm	20-Apr-11	0.3	Spice: Sale of recipes.
Dodick, Rahm	20-Apr-11	0.4	Spice: Discussions with Ingo E re: various matters.
Dodick, Rahm	21-Apr-11	1.6	Flour: Call with Paula Hanson - Whitby landlord. Messages to Bob L. - whitby landlord. Message and e-mail to Ramesh Kashyup. Meeting with Mike D. to discuss options.
Dodick, Rahm	25-Apr-11	1.2	Amend Receiver's third Court report.
Dodick, Rahm	25-Apr-11	0.7	Flour: Various operational matters. Calls with landlord representative. Discussion with Mike D.
Dodick, Rahm	26-Apr-11	2.2	Prepare non factoring AR demand letters
Dodick, Rahm	26-Apr-11	1.3	Various administrative matters. Discussion with Mike D.
Dodick, Rahm	27-Apr-11	0.2	Prepare non factoring AR demand letters
Dodick, Rahm	27-Apr-11	0.3	Respond to AR settlement offer.
Dodick, Rahm	28-Apr-11	0.2	Prepare non factoring AR demand letters
Dodick, Rahm	28-Apr-11	0.5	Fresh: Amend draft mutual release.

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Carandang, Marites	20-May-11	0.3	Checked Enbridge bill for flour mill location as per Rain.
Carandang, Marites	25-May-11	0.4	Process, post deposit. Pdf copy & email to Laura/Ingo
Carandang, Marites	25-May-11	0.7	Process, post & mail cheques. Scan copies & email to Ingo.
Carandang, Marites	26-May-11	0.4	Letter to request USD draft. Faxed ton BMO, process, post & mail draft.
Carandang, Marites	26-May-11	0.3	Process, post cheque.
Carandang, Marites	27-May-11	0.6	Process, post deposits. Scan & email to Laura/Ingo.
Carandang, Marites	27-May-11	0.3	Process, post & mail cheque.
Carandang, Marites Total		33.3	
Carvalho, Simone	6-May-11	0.4	disc with Cam on next steps with Dayal. Call with Mike on disc with Dayal.
Carvalho, Simone Total		0.4	
Dean, Mike	11-Apr-11	0.9	Review draft appendix to Third Report summarizing offers and potential purchaser comments, mtw Hamam re suggested revisions to same; e-mails w Dodick re JEF status
Dean, Mike	11-Apr-11	0.7	Review updated offer/reasons appendix to Third Report; consider e-mail from Dodick re status of disposal of expired product; update e-mail to Kiefer re outcome of Spice auction
Dean, Mike	12-Apr-11	0.8	Review Dodick and BLG revisions to draft Third Report, make further amendments to same; mtw Dodick/Hamam re approach to realization of Spice IP
Dean, Mike	13-Apr-11	0.3	review e-mail update re JEF landlord consent status; review response from Travelers counsel to serial number information and e-mail comments to BLG/Dodick re approach to same
Dean, Mike	21-Apr-11	0.5	Consider Dodick e-mail re status of JEF landlord condition, respond to same, mtw Dodick re status update and next steps for same
Dean, Mike	25-Apr-11	1.1	Review Quality Foods assignment documentation and update counsel, creditors re same
Dean, Mike	26-Apr-11	1.9	Review/revise draft addition to Third Report re sale of IP to Poppa Corn, incl e-mails w counsel re same; e-mails w Dodick re letters to remaining trading A/R
Dean, Mike	26-Apr-11	0.3	review e-mail updates re JEF landlord discussions, Quality Foods involuntary Ch7 petition
Dean, Mike	28-Apr-11	0.7	Review e-mails re JEF sale status and letters to remaining offshore A/R; revisions to draft Third Report to update re JEF status, Quality Ch.7 proceedings and A/R letters
Dean, Mike	29-Apr-11	0.7	Revisions to draft Court report; dco Dodick re Spice auction and Fresh A/R realization estimated amounts and timing
Dean, Mike	2-May-11	1.3	V-mails w Dodick re response from US counsel to trading customer, tow Dodick re same and re timing for JEF sale approval motion; revise draft 3rd Report and forward same to BLG, BMO and BMO's counsel for comments; tow MacNaughton re call from Quality Ch.7 trustee and response to same
Dean, Mike	4-May-11	2.2	Draft letter to Quality Ch.7 trustee re possible ownership of Monroe assets, including dows Dodick re content of and support for same
Dean, Mike	4-May-11	1.8	Review letter from Quality trustee to MacNaughton, tow MacNaughton re same and re impact on reply letter re Loretta inventory in Monroe, revisions to reply letter
Dean, Mike	5-May-11	0.6	Finalize and send reply letter to counsel for Quality Foods trustee; tow Collins (AB) re Flour A/R incl in JEF sale
Dean, Mike	6-May-11	0.8	Review revised draft Third Report and provide comments to BLG re same
Dean, Mike	9-May-11	1.8	Review and execute final Third Report; e-mails w Arzoumanidis re mtg proposed by counsel to trading customer and suggested response to same; review letter from counsel to trading customer and review pricing on NDT invoices for same
Dean, Mike	11-May-11	0.7	Coordinate filing of proof of claim in PHS Ch.7
Dean, Mike	12-May-11	1.8	Review draft Third Report Supplement, mtw Dodick re same, tow BLG re same; tow equipment lessor (Johnson), consider issues re same; tow MacNaughton re approach to equipment lessors, Quality Foods Ch.7, general update
Dean, Mike	13-May-11	0.9	Tow Arzoumanidis (BLG) re approach to issues raised by equipment lessor with identifiable asset and small o/s balance; coordinate provision of JEF documents to BMO; tow Brodeur (Travelers) re circumstances of equipment leases

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dodick, Rahn	2-May-11	0.8	Flour: Call with Mary A. regarding motion material for approval of flour sale and call with lawyer of recipient of AR demand letter. Follow up call with Dean.
Dodick, Rahn	2-May-11	0.2	Flour: Exchange e-mails with purchaser of flour mill.
Dodick, Rahn	2-May-11	0.2	Flour: Call with Ingo regarding status of Flour mill sale.
Dodick, Rahn	3-May-11	0.4	Spice: Pay bills and e-mail exchange with Ingo E.
Dodick, Rahn	3-May-11	0.6	Fresh/Flour: AR collections. Correspondence with lawyers.
Dodick, Rahn	3-May-11	0.4	Flour: Exchange e-mails with purchaser of flour mill.
Dodick, Rahn	4-May-11	0.7	U.S. accounts receivable. Review correspondence from legal counsels.
Dodick, Rahn	4-May-11	0.3	Spice: Calls with Service Canada.
Dodick, Rahn	5-May-11	0.3	Flour: E-mail to purchaser of flour mill re: transitional issues.
Dodick, Rahn	6-May-11	0.7	Flour: E-mail to purchaser of flour mill re: transitional issues.
Dodick, Rahn	11-May-11	2.2	Draft supplement to the third report to Court. Call with Alan Page. Messages to David Berk and Alan Page.
Dodick, Rahn	12-May-11	0.6	Draft supplement to the third report to Court. Call with Alan Page. Messages to David Berk and Alan Page.
Dodick, Rahn	12-May-11	0.7	Spice: E-mail to Danbury. Review Danbury accounting of auction proceeds.
Dodick, Rahn	12-May-11	1.8	Flour: Response to landlord regarding renovations and vacating premises. Call with BLG regarding Court motion. Discussion with Mike D. regarding leases.
Dodick, Rahn	13-May-11	0.5	Sign cheques. Approve deposits. Review other from Trustee of Rosedale.
Dodick, Rahn	13-May-11	1.6	Flour: Call with Mary A. regarding Court appearance and closing of mill. Message to purchaser. Call with purchaser. E-mail to staff regarding transition. Pay employees. Call with Paul Carter.
Dodick, Rahn	13-May-11	0.3	Flour: Operational matters.
Dodick, Rahn	13-May-11	0.3	Flour: Sale of flour mill.
Dodick, Rahn	16-May-11	2.6	Flour: Prep for and attendance in Court. review and execute the bill of sale.
Dodick, Rahn	16-May-11	0.6	Flour: Discussions with Franca M. and Philip K. and Cam Bear regarding transition of flour mill to purchaser.
Dodick, Rahn	16-May-11	0.2	Flour: Call with legal counsel regarding closing of flour sale. Update Mike Dean. Execute certificate and send to legal counsel. Transitional matters.
Dodick, Rahn	16-May-11	2.1	Review soft copy records to substantiate that assets in Monroe are owned by Loretta.
Dodick, Rahn	16-May-11	0.5	Flour: E-mail exchanges with flour purchaser.
Dodick, Rahn	17-May-11	0.2	Flour: Discussions with Franca M. and Philip K. and Cam Bear regarding transition of flour mill to purchaser.
Dodick, Rahn	17-May-11	0.1	Flour: E-mail exchanges with flour purchaser.
Dodick, Rahn	18-May-11	1.6	Flour: Call with legal counsel regarding closing of flour sale. Update Mike Dean. Execute certificate and send to legal counsel. Transitional matters.
Dodick, Rahn	18-May-11	0.8	Spice: Collection of accounts receivable. Discussions with Laura Tolosa.
Dodick, Rahn	18-May-11	1.8	Flour/Spice: US Trustee. Inventory in Monroe Michigan. Call with liquidator in Monroe and discussions with Dean.
Dodick, Rahn	18-May-11	0.1	Flour: E-mail exchanges with flour purchaser.
Dodick, Rahn	19-May-11	0.3	Flour/Spice: US Trustee. Inventory in Monroe Michigan. Call with liquidator in Monroe and discussions with Dean.
Dodick, Rahn	20-May-11	2.1	Flour/Spice: US Trustee. Prep for inventory count in Monroe Michigan.
Dodick, Rahn	20-May-11	0.3	Flour/Spice: Review and approve disbursements.
Dodick, Rahn Total		56.0	
Eckoldt, Ingo	20-Apr-11	1.5	Email & telephone correspondence with Moneris re: cancellation of POS account and refunding of fees.
Eckoldt, Ingo	21-Apr-11	4.5	Bi-Week cash flow monitoring and bank account management. Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.

Person	Date	Hours	Description
Eckoldt, Ingo	25-Apr-11	1.5	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	26-Apr-11	0.9	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	26-Apr-11	1.5	Email & telephone correspondence re: reinstatement of Bell land, fax and internet lines for Whitby Flour mill
Eckoldt, Ingo	27-Apr-11	1.1	Daily cash flow monitoring and bank account management: Cash flow review and amendments. Reconciliation of cash flow and bank account closing cash. Review & approval of purchase orders and corresponding cheques.
Eckoldt, Ingo	27-Apr-11	0.5	Email & telephone correspondence re: reinstatement of Bell land, fax and internet lines for Whitby Flour mill
Eckoldt, Ingo Total		11.5	
Ferguson, Robert	15-Apr-11	1.4	Prepare bank reconciliations.
Ferguson, Robert	25-Apr-11	0.1	Prepare bank reconciliations.
Ferguson, Robert	11-May-11	0.2	Post document to web site.
Ferguson, Robert	18-May-11	0.9	Prepare bank reconciliation.
Ferguson, Robert	24-May-11	0.2	Post document to web site.
Ferguson, Robert Total		2.8	
Hamam, Paul F.	28-Mar-11	0.5	Misc. correspondence with parties who expressed interest in purchasing Loretta IP.
Hamam, Paul F.	30-Mar-11	3.2	Misc. correspondence with parties who expressed interest in purchasing Loretta IP.
Hamam, Paul F.	31-Mar-11	0.8	Misc. correspondence with parties who expressed interest in purchasing Loretta IP.
Hamam, Paul F.	5-Apr-11	0.2	Correspondence with parties interested in purchasing Loretta IP.
Hamam, Paul F.	6-Apr-11	0.3	Correspondence with parties interested in purchasing Loretta IP.
Hamam, Paul F.	7-Apr-11	1.2	Correspondence with parties interested in purchasing Loretta IP.
Hamam, Paul F.	11-Apr-11	0.8	Correspondence with potential purchasers of Loretta Trademarks.
Hamam, Paul F.	12-Apr-11	1.2	Correspondence with potential purchasers of Loretta Trademarks.
Hamam, Paul F.	14-Apr-11	2.8	Correspondence with potential purchasers of Loretta Trademarks.
Hamam, Paul F.	15-Apr-11	0.6	Correspondence with potential purchasers of Loretta Trademarks.
Hamam, Paul F. Total		11.6	
Hatfull, Donna	26-Apr-11	0.8	enter boxes into Filetracker
Hatfull, Donna Total		0.8	
Hildebrand, Elaine	11-Apr-11	0.4	Insurance
Hildebrand, Elaine Total		0.4	
Mazzulla, Franca	18-Apr-11	1.0	Mail and do up deposit req.
Mazzulla, Franca	20-Apr-11	0.4	Mail and do up deposit req.
Mazzulla, Franca	20-Apr-11	1.9	Sort mail, follow up with RD re various disbursements, prepare chq req's
Mazzulla, Franca	25-Apr-11	0.6	Call to Bell re bills received and other disbursements needing following up
Mazzulla, Franca	26-Apr-11	1.5	Call to Bell re bills received and other disbursements needing following up
Mazzulla, Franca	28-Apr-11	1.1	Call to Bell re bills received and other disbursements needing following up
Mazzulla, Franca	9-May-11	1.6	Mail, queries re outstanding invoices and utilities bills, prepare deposit and disbursement req's.
Mazzulla, Franca	10-May-11	1.6	Followed up with Canada Post re redirection of mail, both at the post office and through there customer serves department. Followed up with Region of Peel and Purolar.
Mazzulla, Franca	10-May-11	0.3	Mail, queries re outstanding invoices and utilities bills, prepare deposit and disbursement req's.
Mazzulla, Franca	11-May-11	0.2	Followed up with Canada Post re redirection of mail, both at the post office and through there customer serves department. Followed up with Region of Peel and Purolar.

Time Detail Summary by Individual

Person	Date	Hours	Description
Mazzulla, Franca	12-May-11	0.6	Mail, queries re outstanding invoices and utilities bills, prepare deposit and disbursement req's.
Mazzulla, Franca	13-May-11	0.8	Enbridge & Whitby Hydro - tele calls and e-mail re final readings and discuss with IE and RD
Mazzulla, Franca	16-May-11	0.9	Termination letters
Mazzulla, Franca	17-May-11	1.1	Discuss with IE termination letters, finalize and mail
Mazzulla, Franca	17-May-11	0.4	Follow up with Bell Canada to discuss invoice rec'd that should have been nil
Mazzulla, Franca	18-May-11	0.8	Follow up on enersource utilities billing rec'd
Mazzulla, Franca	19-May-11	0.3	Discuss with IE termination letters, finalize and mail
Mazzulla, Franca	19-May-11	0.2	Mail
Mazzulla, Franca	24-May-11	0.4	Mail and call from Durham Region
Mazzulla, Franca	24-May-11	0.9	Complete proof of claims, letter, pdf and courier to Farber
Mazzulla, Franca	25-May-11	0.6	Mailing and follow up with Whitby Hydro and request chq
Mazzulla, Franca	26-May-11	0.5	Mailing and follow up with Whitby Hydro and request chq
Mazzulla, Franca	27-May-11	0.4	Mailing and follow up with Whitby Hydro and request chq
Mazzulla, Franca Total		18.1	
Grand Total		171.2	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada

Client Reference: 15506031

Invoice Number: CA0189637017

Date: June 28, 2011

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

	CAD
TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of 2110458 Ontario Limited et al for the period May 28, 2011 to June 24, 2011.	11,380.00
Less: Discount	(1,365.60)
Surcharge at 9%	901.30
Subtotal:	10,915.70
HST 13% Ontario:	1,419.04
TOTAL DUE:	\$ 12,334.74

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Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst &
Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name &
address of remitter, invoice number & engagement number

Loretta Group - Receiver
Time Analysis for billing
Period ending June 24, 2011

Period ending
June 24, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount	
Mike Dean	Senior Vice President, Restructuring	600	10.1	\$	6,060.00
Rahn Dodick	Senior Manager, Restructuring	400	4.3	\$	1,720.00
Rob Ferguson	Para-Professional, Manager	200	0.2	\$	40.00
Franca Mazzulla	Para-Professional, Manager	200	3.5	\$	700.00
Cameron Bear	Para-Professional, Manager	200	9.5	\$	1,900.00
Marites Carandang	Para-Professional, Manager	200	4.8	\$	960.00
Total			32.4	\$	11,380.00
Less: Discount					(\$1,365.60)
Sub-Total				\$	10,014.40
Administrative Charge - 9%				\$	901.30
Total				\$	10,915.70

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Bear,Cam	30-May-11	0.4	Review invoices for security, request missing invoices from statement, write up cheque req
Bear,Cam	30-May-11	0.3	Review HST transactions in May, email Rahn about investing \$'s in ac.
Bear,Cam	31-May-11	0.4	Dcw Rahn flour emp. payments, issue cheques
Bear,Cam	31-May-11	0.3	Follow up with CRA re: Flour HST refunds being held back
Bear,Cam	31-May-11	0.7	Download May HST activity, review, allocate ITC's across 3 co's, correct for Flour rent
Bear,Cam	1-Jun-11	0.3	Effile May '11 HST returns
Bear,Cam	6-Jun-11	0.1	Review HST refunds rec'd for Fresh and Spice to date.
Bear,Cam	8-Jun-11	0.2	Call with Rahn
Bear,Cam	8-Jun-11	0.5	Call from CRA re: Flour HST, review fax received, scan and email to Rahn, search for rent invoices
Bear,Cam	9-Jun-11	0.2	Call from Garda re: payment os
Bear,Cam	9-Jun-11	1.7	Flour - review JE's for co. filings, isolate Flour ITC's for Dec. to May, Review Weatta lease for HST amounts, review disbursement support in files from H.O., call CRA auditor
Bear,Cam	10-Jun-11	0.4	Call with CRA auditor to discuss Flour Mill and other Loretta divisions, nature of ITC's claimed
Bear,Cam	13-Jun-11	0.9	Flour - print off doc's for CRA audit and fax, pull disbursements and copy doc's supporting rent increase in 2011 and fax to CRA
Bear,Cam	17-Jun-11	0.3	Issue cheque, record, mail
Bear,Cam	21-Jun-11	0.2	Draft letter to bank for US Draft, fax
Bear,Cam	22-Jun-11	0.4	Write up dep., copy, record HST refund
Bear,Cam	22-Jun-11	0.8	Download R & D's, format and email to Mike
Bear,Cam	22-Jun-11	0.5	Complete May '11 bank rec's
Bear,Cam	23-Jun-11	0.1	Call BMO to follow up on bank draft request
Bear,Cam	24-Jun-11	0.4	Issue cheques, courier
Bear,Cam	24-Jun-11	0.4	Dcw Mike and Rahn flour shipments pre- Receivership, pull Picking slips and invoices, dcw Rahn and Mike
Bear,Cam Total		9.5	
Carandang,Marites	30-May-11	0.3	Process, post deposit
Carandang,Marites	31-May-11	0.6	Process, post & mail cheques.
Carandang,Marites	31-May-11	0.5	Checking of AVR received to reconcile with Laura's commission.
Carandang,Marites	1-Jun-11	0.6	Process, post & mail cheques
Carandang,Marites	1-Jun-11	0.6	Print off R & D, convert to excel & email to Mike Dean.
Carandang,Marites	6-Jun-11	0.3	Process, post & mail cheque.
Carandang,Marites	7-Jun-11	0.3	Process, post & mail storage cheque.
Carandang,Marites	10-Jun-11	0.4	Process, post deposit, email same to Laura/Ingo.
Carandang,Marites	13-Jun-11	0.6	Process, post & mail cheques. Email to/from Rahn.
Carandang,Marites	14-Jun-11	0.6	Process, post & mail cheques.
Carandang,Marites Total		4.8	
Dean, Mike	7-Jun-11	1.1	Tow Daniel Ross (EDC) re claim submitted by secured creditor of NDHL and request for meeting to discuss Loretta/NDHL interco sales; e-mails w Ross and w EY/BLG teams re same; review Synergy f/s sent by Ross re alleged Quality/Loretta flour milling JV
Dean, Mike	20-Jun-11	1.8	E-mails w Graff re EDC discussions, update Kiefer re same; cow NDHL trustee and Brome re information available wrt flour shipments from Loretta to NDHL, Quality Foods or PHS
Dean, Mike	23-Jun-11	1.2	e-mails to Cavanagh, Pergament requesting clarification re inventory in Monroe warehouse; draft 4th Report

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dean, Mike	23-Jun-11	2.2	draft 4th Report; review Quality Foods docket updates re Monroe warehouse
Dean, Mike	24-Jun-11	3.8	Tow Dan Ross (EDC) re flour production capacity and logistics; mtw Dodick and mtw Bear re same; e-mail/v-mail w Graffi, Kiefer re pending motion; draft 4th Report and send Quality sections to US counsel for comments; caw Ross (EDC) and Wiebe (GT as trustee of NDHL) re EDC claims resulting from NDHL
Dean, Mike Total		10.1	
Dodick, Rahn	24-May-11	1.1	Fresh: Collection of accounts receivable.
Dodick, Rahn	25-May-11	0.3	Spice: Various matters.
Dodick, Rahn	26-May-11	0.2	Spice: Various matters.
Dodick, Rahn	26-May-11	0.5	Fresh/Flour: Respond to CIT re: lease.
Dodick, Rahn	26-May-11	0.2	Fresh: Collection of accounts receivable.
Dodick, Rahn	27-May-11	0.2	Spice: Various matters.
Dodick, Rahn	30-May-11	0.4	Various misc. matters.
Dodick, Rahn	31-May-11	0.3	Flour: Payment of KERP's. Discuss with Bear and Dean.
Dodick, Rahn	31-May-11	0.6	Spice: Review AR collections to date. E-mail Laura Tolosa.
Dodick, Rahn	3-Jun-11	0.5	Fresh/Spice/Flour: Call with CRA and e-mail to Mike D. and counsel.
Dodick, Rahn Total		4.3	
Ferguson, Robert	22-Jun-11	0.2	Search for payroll information.
Ferguson, Robert Total		0.2	
Mazzulla, Franca	31-May-11	1.1	Bell, and Peel Region billings, follow up, send letters and chq req for final payments
Mazzulla, Franca	31-May-11	0.2	Mail
Mazzulla, Franca	3-Jun-11	0.2	Mail
Mazzulla, Franca	6-Jun-11	0.5	Bell Mobility - statement follow up and pay on usage portion
Mazzulla, Franca	10-Jun-11	0.4	Tel call from Bell Canada - Whitby location - follow up and return call
Mazzulla, Franca	13-Jun-11	0.5	Mail and processing final utilities bills
Mazzulla, Franca	22-Jun-11	0.6	Locate and request payroll record from off site storage
Mazzulla, Franca Total		3.5	
Grand Total		32.4	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
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Toronto, ON M5K 1J7
Canada

Client Reference: 15506031

Invoice Number: CA0189644205

Date: August 10, 2011

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

	CAD
TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of 2110458 Ontario Limited et al for the period June 25, 2011 to August 5, 2011.	15,970.00
Less: Discount	(1,916.40)
Surcharge at 9%	1,264.82
Subtotal:	15,318.42
HST 13% Ontario:	1,991.39
TOTAL DUE:	\$ 17,309.81

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Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst &
Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name &
address of remitter, invoice number & engagement number

Loretta Group - Receiver
Time Analysis for billing
Period ending August 5, 2011

Period ending
August 5, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	18.9	\$ 11,340.00
Rahn Dodick	Senior Manager, Restructuring	400	0.7	\$ 280.00
Ingo Eckoldt	Manager, Restructuring	350	1.4	\$ 490.00
Rob Ferguson	Para-Professional, Manager	200	0.3	\$ 60.00
Marie Jackson	Para-Professional, Manager	200	2.1	\$ 420.00
Franca Mazzulla	Para-Professional, Manager	200	2.6	\$ 520.00
Cameron Bear	Para-Professional, Manager	200	5.5	\$ 1,100.00
Marites Carandang	Para-Professional, Manager	200	8.8	\$ 1,760.00
Total			40.3	\$ 15,970.00
Less: Discount				(\$1,916.40)
Sub-Total				\$ 14,053.60
Administrative Charge - 9%				\$ 1,264.82
Total				\$ 15,318.42

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Report #: GFIS 3003T
Printed: 09/08/2011
Page 1 of 2

Person	Date	Hours	Description
Bear, Cam	27-Jun-11	0.4	Review HST returns filed, received, email Mike OS refund amounts
Bear, Cam	27-Jun-11	0.1	Call from Mike to discuss funds from Danbury's
Bear, Cam	27-Jun-11	0.9	Review payments made to Enersource for 6815 Davand, prior correspondence with their collections department, call Enersource to discuss double billing taking place and resolve.
Bear, Cam	28-Jun-11	0.7	Dcw Mike HST numbers provided, complete reconciliation factoring in HST collected that was reported to CRA that is not on our R & D's.
Bear, Cam	11-Jul-11	1.2	Review Utility reminder notices received, dcw Franca, pull disbursements for final payments, calls to Whitby Hydro and Enersource in Mississauga.
Bear, Cam	13-Jul-11	0.7	Complete and file June '11 HST returns for companies
Bear, Cam	25-Jul-11	0.6	Create a cumulative HST filing schedule for all companies for Rahn.
Bear, Cam	26-Jul-11	0.3	Follow up with CRA re: docs sent in June for HST review
Bear, Cam	27-Jul-11	0.2	Call back from CRA Auditor to discuss her review of ac (Flour)
Bear, Cam	3-Aug-11	0.4	Write up, copy, deposit, record HST refund for June 2011
Bear, Cam Total		5.5	
Carandang, Marites	27-Jun-11	2.6	Separate Utilities/Property Taxes/Repairs & Maintenance for 3 facilities. Coordinate with Ingo, checked files. Email same to Mike.
Carandang, Marites	28-Jun-11	0.5	Print off R & D, convert to excel & email to Mike.
Carandang, Marites	28-Jun-11	0.2	Prepare deposit, email same to Rahn/Mike.
Carandang, Marites	29-Jun-11	0.2	Checking of AVR for June, email same to Rahn/Mike
Carandang, Marites	29-Jun-11	0.3	Process, post deposits
Carandang, Marites	30-Jun-11	0.3	Pull Sale of flour mill payment, pdf & email to Mike.
Carandang, Marites	6-Jul-11	0.6	Process, post, mail & courier cheques.
Carandang, Marites	8-Jul-11	0.4	Print off current R & D, convert to excel, email same to Mike.
Carandang, Marites	8-Jul-11	0.4	Copy, process & post deposit. Email same to Laura/Rahn
Carandang, Marites	11-Jul-11	0.3	Process, post & mail storage cheque.
Carandang, Marites	12-Jul-11	0.3	Process, post & mail cheque.
Carandang, Marites	19-Jul-11	0.4	Checked Rene Malanao's invoice if paid, prepare cheque req, process, post & mail cheque.
Carandang, Marites	19-Jul-11	0.6	Process, post & mail cheques
Carandang, Marites	21-Jul-11	0.3	Prepare June/11 bank rec, post bank adjustment on connected.
Carandang, Marites	28-Jul-11	1.0	Process, post & courier cheques. Write up deposit form & post receiver's certificate funding from BMO.
Carandang, Marites	28-Jul-11	0.4	Letter to request USD bank draft, Process, post & courier same.
Carandang, Marites Total		8.8	
Dean, Mike	27-Jun-11	2.4	draft 4th report, incl appendices for same
Dean, Mike	27-Jun-11	2.6	Draft 4th receiver's report incl appendices thereto, review comments from US counsel re same, e-mail to US counsel re approach to Quality warehouse
Dean, Mike	28-Jun-11	0.6	Tcw Graff re potential EDC claim by BMO and forward supporting info re EDC-insured receivables
Dean, Mike	28-Jun-11	3.7	Draft 4th Report, including various dcws Estate Acctg and e-mails w Dodick to clarify details re same
Dean, Mike	29-Jun-11	1.7	Finish drafting 4th report and circulate to BLG for comments
Dean, Mike	30-Jun-11	0.7	Cow MacNaughton, Arzoumanidis re suggested revisions to 4th Report; dcw Dodick re potential approaches to Quality warehouse

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

Report #: GFIS 3003T
Printed: 09/08/2011
Page 2 of 2

Person	Date	Hours	Description
Dean, Mike	5-Jul-11	0.3	review draft GN Johnston release, e-mails with BLG re call from counsel to offshore A/R debtor
Dean, Mike	6-Jul-11	1.9	Revisions to draft 4th Report per MacNaughton recommendation and circulate revised draft; tow counsel to trading A/R customer, e-mail BLG, Dodick w comments re same and e-mails w BLG re add'l inquiries from Cdn counsel to same customer
Dean, Mike	8-Jul-11	2.7	Review motion by Quality Trustee to sell Monroe inventory, consider same, tow US counsel re same, notify BMO of same; revisions to draft 4th Report incl appendices thereto and circulate draft for comments
Dean, Mike	12-Jul-11	0.6	Amend 4th Report re Quality inventory sale issues and to further clarify funding issue
Dean, Mike	13-Jul-11	1.2	Revisions to/finalize 4th Report
Dean, Mike	13-Jul-11	0.3	Review objections re Quality Ch.7 inventory sale motion and instruct US counsel re telephonic attendance at hearing
Dean, Mike	4-Aug-11	0.2	Review filings from Synergy Group Ch.7 proceedings, esp. re Quality Monroe warehouse sale
Dean, Mike Total		18.9	
Dodick, Rahn	27-Jun-11	0.1	E-mail to Danbury.
Dodick, Rahn	8-Jul-11	0.3	Review US Trustee motion materia and e-mail Havery
Dodick, Rahn	12-Jul-11	0.3	Review AR legal counsel e-mail and respond.
Dodick, Rahn Total		0.7	
Eckoldt, Ingo	27-Jun-11	1.1	Allocation/confirmation of utility payments to Fresh, Spice and Flour
Eckoldt, Ingo	18-Jul-11	0.3	Review of Davand Drive water invoice and confirmation of payment
Eckoldt, Ingo Total		1.4	
Ferguson, Robert	15-Jul-11	0.2	Post documents to the document centre.
Ferguson, Robert	25-Jul-11	0.1	Post documents to document centre.
Ferguson, Robert Total		0.3	
Mazzulla, Franca	27-Jun-11	0.7	Follow up with request for HRDC
Mazzulla, Franca	11-Jul-11	0.9	Follow up with o/s disbursements, ADP, Peel Water, Select Daily
Mazzulla, Franca	18-Jul-11	0.7	Mali and disbursements
Mazzulla, Franca	27-Jul-11	0.3	Follow up with redirections of mail
Mazzulla, Franca Total		2.6	
Jackson, Marie	27-Jun-11	1.1	Search for support relating to Service Cda request for employee.
Jackson, Marie Total		2.1	
Grand Total		40.3	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada
Client Reference: 15506031

Invoice Number: CA0189647771

Date: September 6, 2011

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries : 416-943-3851
1-800-311-1104

	CAD
TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of 2110458 Ontario Limited et al for the period August 6, 2011 to September 2, 2011.	2,980.00
Less: Discount	(357.60)
Surcharge at 9%	236.02
Subtotal:	2,858.42
HST 13% Ontario:	371.59
TOTAL DUE:	\$ 3,230.01

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name & address of remitter, invoice number & engagement number

Loretta Group - Receiver
Time Analysis for billing
Period ending September 2, 2011

Period ending
September 2, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	1.3	\$ 780.00
Rahn Dodick	Senior Manager, Restructuring	400	1.3	\$ 520.00
Rob Ferguson	Para-Professional, Manager	200	0.2	\$ 40.00
Marie Jackson	Para-Professional, Manager	200	1.1	\$ 220.00
Franca Mazzulla	Para-Professional, Manager	200	2.3	\$ 460.00
Cameron Bear	Para-Professional, Manager	200	2.3	\$ 460.00
Marites Carandang	Para-Professional, Manager	200	2.5	\$ 500.00
Total			11.0	\$ 2,980.00
Less: Discount				(\$357.60)
Sub-Total				\$ 2,622.40
Administrative Charge - 9%				\$ 236.02
Total				\$ 2,858.42

Loretta Group (60877372) - Loretta - Receiver (15506031)
Time Detail Summary by Individual

GPN	Person	Date	Hours	Description
CA010066145	Bear,Cam	12-Aug-11	0.5	Review July entries, Efile HST retruns for 3 entities
CA010066145	Bear,Cam	16-Aug-11	0.4	Complete July '11 bank reconciliation, speak with Rahn re: stale dated Spice rent cheque
CA010066145	Bear,Cam	18-Aug-11	0.4	Write up JE, reverse cheque issued twice, review remaining stale dated cheques
CA010066145	Bear,Cam	19-Aug-11	0.3	Draft letter and fax to bank to issue stop payment on cheque
CA010066145	Bear,Cam	23-Aug-11	0.3	Issue cheque, record, mail, scan and save copy on server
CA010066145	Bear,Cam	30-Aug-11	0.2	Update HST refund schule, follow up with CRA on Flour audit
CA010066145	Bear,Cam	31-Aug-11	0.2	Flour - call from CRA to discuss results of audit, email Rahn outcome
Bear,Cam Total			2.3	
CA010011159	Carandang,Marites	9-Aug-11	0.3	Process, copy & post deposit
CA010011159	Carandang,Marites	9-Aug-11	0.3	Check BLG invoice, email to Mike Dean, attached BLG invoice to files.
CA010011159	Carandang,Marites	16-Aug-11	0.3	Processing of EYI fees
CA010011159	Carandang,Marites	16-Aug-11	0.4	Letter to request USD bank draft, faxed to BMO. process, post & courier draft.
CA010011159	Carandang,Marites	17-Aug-11	0.3	Process, post mail storage cheque.
CA010011159	Carandang,Marites	26-Aug-11	0.3	Process, post deposit
CA010011159	Carandang,Marites	29-Aug-11	0.3	Process, post & courier cheque.
CA010011159	Carandang,Marites	30-Aug-11	0.3	Process, post, mail cheque.
Carandang,Marites Total			2.5	
CA010029443	Dean,Mike	11-Aug-11	0.2	Review Notice of Discovery of Assets in Quality Foods Ch.7 proceeding, e-mails and tow Adams (Honigman) to coordinate filing of proof of claim in same
CA010029443	Dean,Mike	15-Aug-11	0.7	E-mails w BMO and counsel re possible disposition of bankruptcy motions
CA010029443	Dean,Mike	16-Aug-11	0.4	Coordinate payment of professional fees; mtw Dodick re A/R status and drafting of affidavit for taxation of fees
Dean,Mike Total			1.3	
CA010013518	Dodick,Rahn	10-Aug-11	0.5	Compile support for proof of claim for Quality bankruptcy.
CA010013518	Dodick,Rahn	11-Aug-11	0.5	Calls and e-mails regarding T4s.
CA010013518	Dodick,Rahn	19-Aug-11	0.3	Call with P&C (National City) with regards to its leased equipment at 787. They wanted to know when they could pick up their equipment!
Dodick,Rahn Total			1.3	
CA010076892	Ferguson,Robert	8-Aug-11	0.2	Review tax situation.
Ferguson,Robert Total			0.2	
CA012813481	Jackson,Marie	27-Jun-11	1.1	Search for support relating to Service Cda request for employee.
Jackson,Marie Total			1.1	
CA010038528	Mazzulla,Franca	10-Aug-11	0.8	Reconcile Bell payments as per request from Bell Canada re o/s amount payable
CA010038528	Mazzulla,Franca	12-Aug-11	0.8	Reconcile Bell payments as per request from Bell Canada re o/s amount payable
CA010038528	Mazzulla,Franca	30-Aug-11	0.7	Disbursements and final payment to Bell
Mazzulla,Franca Total			2.3	
Grand Total			11.0	



Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, P.O. Box 251
Toronto, Ontario M5K 1J7

Tel: 416 864 1234
Fax: 416 864 1174
ey.com/ca

January 19, 2012

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, Ontario
M5K 1J7

Dear Sir:

We enclose our final billing for professional services rendered in connection with our appointment as Receiver of 2110458 Ontario Limited, 787755 Ontario Limited and 2131413 Ontario Limited for the period October 1, 2011 to completion of the receivership proceedings.

Sincerely,

ERNST & YOUNG INC.

Per:


Mike Dean
Senior Vice President
416-943-2134
Encl.

c.c.: Mr. Robert Kiefer, Bank of Montreal



Ernst & Young Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada
Client Reference: 15506031

Invoice Number: CA0189670133

Date: January 19, 2012

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

	CAD
TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of 2110458 Ontario Limited, 787755 Ontario Limited and 2131413 Ontario Limited for the period October 1, 2011 to January 13, 2012.	11,460.00
Accrual to completion of receivership proceedings	14,000.00
Less: Discount	(3,055.20)
Surcharge at 9%	2,016.43
Subtotal:	24,421.23
HST 13% Ontario:	3,174.76
TOTAL DUE:	\$ 27,595.99

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name & address of remitter, invoice number & engagement number

Loretta Group - Receiver
Time Analysis for billing
Period ending January 13, 2012

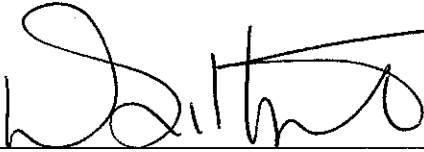
Period ending
January 13, 2012

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	2.2	\$ 1,320.00
Rahn Dodick	Senior Manager, Restructuring	400	14.3	\$ 5,720.00
Philip Kan	Para-Professional, Manager	200	3.8	\$ 760.00
Rob Ferguson	Para-Professional, Manager	200	0.8	\$ 160.00
Franca Mazzulla	Para-Professional, Manager	200	0.3	\$ 60.00
Cameron Bear	Para-Professional, Manager	200	8.0	\$ 1,600.00
Marites Carandang	Para-Professional, Manager	200	9.2	\$ 1,840.00
Total			38.6	\$ 11,460.00
Accruals:				
Completion of Receiver's final report to Court				
Attendance at discharge motion hearing				
Filing tax returns				
Communications with CRA to collect remaining HST refunds				
Processing final Receiver's disbursements including payments to BMO on account of Receiver's certificate funding				
				\$ 14,000.00
Subtotal				\$ 25,460.00
Less: Discount				(3,055.20)
Sub-Total				\$ 22,404.80
Administrative Charge - 9%				\$ 2,016.43
Total				\$ 24,421.23

This is Exhibit "C" referred to in
the Affidavit of

Mike Dean

Sworn before me this 11th day of May 2012.

A handwritten signature in black ink, appearing to read 'Dona C. Gilbertson', written over a horizontal line.

A Commissioner, etc.

DONA C. GILBERTSON
BARRISTER & SOLICITOR

Exhibit "C"

The Loretta Group

Receiver - Summary of Hours and Rates (15505611)

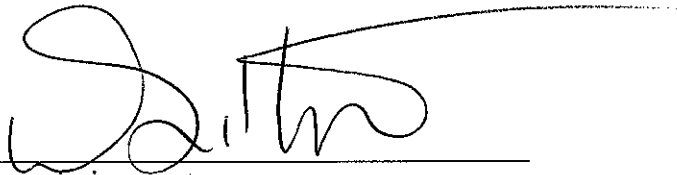
For the period from November 26, 2010 to completion of Receivership

Staff Member	Title	Number of Hours	Hourly Rate	Total (\$)
Mike Dean	Senior Vice President, Restructuring	273.5	600.00	164,100.00
Stephen Dewis	Senior Vice President, M&A	17.0	600.00	10,200.00
Stuart Clinton	Senior Vice President, Restructuring	1.3	600.00	780.00
Rahn Dodick	Senior Manager, Restructuring	507.7	400.00	203,080.00
Simone Carvalho	Senior Manager, Restructuring	4.3	400.00	1,720.00
Naomi Lieberman	Manager, Restructuring	213.7	350.00	74,795.00
Ingo Eckoldt	Manager, Restructuring	576.9	350.00	201,915.00
Paul Haman	Manager, M&A	231.1	350.00	80,885.00
Brad Newman	Manager, Restructuring	2.0	300.00	600.00
Julie Lee	Analyst, Restructuring	25.5	225.00	5,737.50
Elaine Hildebrand	Para-Professional	24.3	200.00	4,860.00
Robert Ferguson	Para-Professional	17.4	200.00	3,480.00
Donna Hatfull	Para-Professional	4.5	200.00	900.00
Philip Kan	Para-Professional	14.9	200.00	2,980.00
Franca Mazulla	Para-Professional	92.2	200.00	18,440.00
Marie Jackson	Para-Professional	3.5	200.00	700.00
Cam Bear	Para-Professional	249.6	200.00	49,920.00
Marites Carandang	Para-Professional	219.9	200.00	43,980.00
Total before accrual and discount		<u>2,479.3</u>		<u>869,072.50</u>
Accrual				<u>14,000.00</u>
Total before discount				<u>883,072.50</u>
Discount				<u>(106,064.70)</u>
Total net fees				<u>777,007.80</u>
Blended rate after discount			<u>313.40</u>	

This is Exhibit "D" referred to in
the Affidavit of

Mike Dean

Sworn before me this 11th day of May 2012.

A handwritten signature in black ink, appearing to read "D. Gilbertson", written over a horizontal line.

A Commissioner, etc.

DONA C. GILBERTSON
BARRISTER & SOLICITOR

Exhibit "D"

The Loretta Group

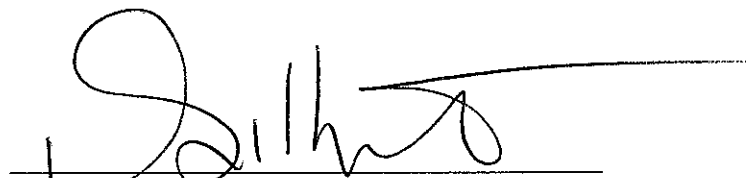
Receiver - Asset Investigation - Summary of Hours and Rates (15527256)
For the period from November 26, 2010 to January 13, 2012

Invoice Date	Invoice #	Period	Gross Fees	Discount	Net Fees	Disbursements	Administrative Expenses	HST	Total	Total Hour
January 21, 2011	CA0189600286	November 26, 2010 to January 14, 2011	70,600.00	-	70,600.00	19.59	6,354.00	10,006.57	86,980.16	166.00
March 4, 2011	CA0189608891	January 15 to February 16, 2011	17,842.50	-	17,842.50	-	1,605.83	2,528.28	21,976.61	44.40
June 1, 2011	CA0189629204	February 17 to February 25, 2011	6,957.50	-	6,957.50	-	626.18	985.88	8,569.55	17.30
June 1, 2011	CA0189629210	February 26 to April 8, 2011	15,340.00	-	15,340.00	341.44	1,380.60	2,218.07	19,280.11	39.30
May 30, 2011	CA0189629328	April 9 to May 27, 2011	5,635.00	-	5,635.00	-	507.15	798.48	6,940.63	13.20
June 28, 2011	CA0189637016	May 28 to June 24, 2011	600.00	-	600.00	-	54.00	85.02	739.02	1.10
August 10, 2011	CA0189644207	June 25 to August 5, 2011	1,020.00	-	1,020.00	-	91.80	144.53	1,256.33	1.70
September 6, 2011	CA0189647772	August 6 to September 2, 2011	2,000.00	-	2,000.00	-	180.00	283.40	2,463.40	3.60
October 4, 2011	CA0189652212	September 3, 2011 to September 30, 2011	2,520.00	-	2,520.00	-	226.80	357.08	3,103.88	9.30
January 19, 2012	CA0189669944	October 1, 2011 to January 13, 2012	860.00	-	860.00	-	77.40	121.86	1,059.26	1.50
TOTAL RECEIVER - Asset Investigations			123,375.00	-	123,375.00	361.03	11,103.75	17,529.17	152,368.95	297.40

This is Exhibit "E" referred to in
the Affidavit of

Mike Dean

Sworn before me this 18th day of May 2012.


A Commissioner, etc.

DONA C. GILBERTSON
BARRISTER & SOLICITOR



Ernst & Young Orenda Corporate Finance Inc.
Toronto, Ontario

Invoice

Invoice Number: CA0189600286

Date: January 21, 2011

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada

Client Reference: 15527256

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

CAD

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al in connection with the investigation of
missing assets for the period November 26, 2010 to January 14, 2011.

70,600.00

Out-of-Pocket Expenses

19.59

Surcharge at 9%

6,354.00

Subtotal:

76,973.59

HST 13% Ontario:

10,006.57

TOTAL DUE:

\$ 86,980.16

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R895296663 **QST:** 1021541717

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name & address of remitter, invoice number & engagement number

Loretta Group - Receivership Asset Investigation
Time Analysis for billing
Period ending January 14, 2011

Period ending
January 14, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	57.1	\$ 34,260.00
Mike Savage	Partner, Forensic Investigation	600	3.0	\$ 1,800.00
Rahn Dodick	Senior Manager, Restructuring	400	3.7	\$ 1,480.00
Linda Lister	Senior Manager, Forensic Investigation	400	25.5	\$ 10,200.00
Scott McKinnon	Manager, Forensic Technology	325	36.6	\$ 11,895.00
Laura Pothier	Manager, Forensic Investigation	325	7.0	\$ 2,275.00
Clive Wong	Analyst, Forensic Technology	275	27.6	\$ 7,590.00
Cameron Bear	Para-Professional, Manager	200	5.5	\$ 1,100.00
Total			166.0	\$ 70,600.00
Total out of pocket				19.59
Administrative Charge - 9%				\$ 6,354.00
Total				\$ 76,973.59

Person	Date	Hours	Description
Bear, Cam	30-Nov-10	5.5	Flour - arrive at flour at 6:15, review Peter's documents in desk, meet with security. Calls to Millers, attend Millers residence to discuss work and Receiver's plan, update Rahn. Drive back to Flour, discussions with Paul Carter. Supervise shipment out. Leave to attend Spice
Bear, Cam Total		5.5	
Dean, Mike	26-Nov-10	0.8	Asset Investigation: review additional forensic info from Dodick, Savage and consider potential impact on asset realizations
Dean, Mike	30-Nov-10	1.8	Numerous e-mails w Dodick re production disruption and staffing situation at Flour, tow BLG re employment letters, e-mails w Dodick/Lieberman re termination letters for Nelipa etc; response to Signature advisors re planned next steps; e-mails from Dodick re Quality refusing to ship further cake mix to Spice and consider approach to same
Dean, Mike	30-Nov-10	1.7	FORENSIC: preliminary review of additional Savage information identified by Savage; consider approach to communication with Quality, tow MacNaughton re same; mtw Savage, Baldwin (IBIS) re work to be done by IBIS
Dean, Mike	1-Dec-10	1.8	Cow Bear/Dodick/Paul Carter to clarify facts re missing Flour employee; e-mails w Bear, tow Dodick re employee attempting to remove records from Whitby location; mtw Dewis to coordinate site visit for Flour; tow Dodick re approach to forensic issues and recent contact with Quality re flour sales/cake mix purchases
Dean, Mike	1-Dec-10	3.2	Consider approach to asset investigation issues, mtw BLG re same and re approach to missing employee; execute payroll authorization and facility rent cheques; cow Dodick/Eckold/Lieberman re potential additional location
Dean, Mike	3-Dec-10	0.8	Tow Sutherland re status and issues, consider same, tow MacNaughton re same; tow Lister re additional wire transfers identified
Dean, Mike	5-Dec-10	3.1	Review/revise draft report, order and motion materials re Gatti/Nelipa actions at Flour; tow MacNaughton re approach to motion and asset investigations
Dean, Mike	6-Dec-10	2.2	Review support docs for factored A/R and prepare summary scheds for letters to customers.
Dean, Mike	6-Dec-10	3.8	Tows MacNaughton, Savage, Kiefer re asset investigation status and issues; v-mail w Kiefer re potential purchaser and cow Dewis re same; revisions to draft 1st report, incl e-mails and tow Bear to clarify facts for same; draft A/R collection letter template and circulate to BLG, A&B for comments
Dean, Mike	9-Dec-10	0.7	Tow Salituro re invalid fax numbers for India and Pakistan offshore A/R letters; send e-mails to offshore A/R where e-mail addresses available
Dean, Mike	9-Dec-10	2.2	Asset investigation: mtw Savage re highlights from preliminary review of Gatti and Mak e-mail, proposed approach and next steps; tows MacNaughton re same; review SEC filings for predecessor companies; e-mails w BMO/Aird & Berlis re potential real estate assets
Dean, Mike	10-Dec-10	3.6	Asset investigation: e-mails to offshore A/R, review reply from same and e-mails w BLG and EYI teams re approach to same; coordinate confirmation of reasons for fax rejections; cow Savage/Kiefer and mtw Savage re responses to date from A/R letters and potential approaches to further investigation
Dean, Mike	13-Dec-10	0.3	circulate draft agenda for BMO meeting
Dean, Mike	13-Dec-10	2.8	Prep for and attend mtg w BMO, Aird & Berlis re issues and approach to asset investigation
Dean, Mike	14-Dec-10	0.7	E-mail to IBIS re profiles and general update; research whereabouts of known associates; locate and review 2004 private placement documentation
Dean, Mike	14-Dec-10	1.4	BLG/Savage re approach to next steps; tow Lister re additional forensic work; research Synergy financials
Dean, Mike	16-Dec-10	0.2	V-mail from counsel to Terry Mak and e-mail BLG/Savage re next steps for same
Dean, Mike	16-Dec-10	0.8	Tow Soliszi re approach to examination of Terry Mak, review e-mails re same; consider issues re secured creditor access to forensic information, e-mails w EYI team and tows MacNaughton re same
Dean, Mike	18-Dec-10	0.3	E-mails w IBIS/E&Y FIDS re approach to Mak meeting, results of licence plate checks re vehicles visiting Flour mill
Dean, Mike	20-Dec-10	0.6	E-mails to factored A/R customers; e-mail status summary to BMO and tow Szoldatis re same; coordinate faxes to new fax numbers received from Dupuis
Dean, Mike	20-Dec-10	0.6	Arrange Terry Mak meeting; tow MacNaughton re approach to secured creditor information access
Dean, Mike	21-Dec-10	2.8	Tow Dodick re results of leased asset reconciliation, possible location of missing leased assets; review reports of previous recp for similarities; e-mails w Dupuis et al re previous factoring transactions and source of funds for same, e-mail to Savage et al re "third party" receipts for same, tow MacNaughton re same
Dean, Mike	22-Dec-10	0.5	Cow Sherick, MacNaughton re actions potentially available in U.S., additional background information on certain U.S. entities
Dean, Mike	22-Dec-10	8.2	Mtw BMO re status and next steps; mtw Savage to prep for meeting with potential information source; mtg w potential information source, debrief w Savage re same, update MacNaughton re same; mtw Dodick re additional potential assets; tow Baldwin (IBIS) re preliminary results of background checks etc
Dean, Mike	22-Dec-10	1.5	Draft suggested d/c points for mtg w former controller, tow counsel for same; e-mails w MacNaughton re potential extent of siphoned funds; arrange call w Sherick and provide background material for same

Person	Date	Hours	Description
Dean, Mike	23-Dec-10	1.8	Prep for and attend conf call re next steps in forensic/litigation work; debrief w Savage re same; tw MacNaughton re same
Dean, Mike	28-Dec-10	4.9	Consider alternatives to make information available for external party litigation, review MacNaughton e-mail re same, tw MacNaughton re same; develop outline for report disclosing significant asset investigation information obtained to date
Dean, Mike	11-Jan-11	2.5	various calls and e-mails w MacNaughton, Savage re approach to secured creditor records access requests; mtw BMO and counsel re same
Dean, Mike	14-Jan-11	1.5	Prep for and attend chambers meeting with MacNaughton, debrief w MacNaughton re same
Dean, Mike Total		57.1	
Dodick, Rahn	9-Dec-10	1.9	Forensic matters
Dodick, Rahn	10-Dec-10	1.8	Forensic matters
Dodick, Rahn Total		3.7	
Lister, Linda M	17-Nov-10	1.0	BMO/Loretta Group discussions with Rohn, Scott; meeting at Loretta Group
Lister, Linda M	18-Nov-10	0.5	BMO/Loretta Group discussions with Rohn, Scott; meeting at Loretta Group
Lister, Linda M	1-Dec-10	3.0	Loretta Group email work
Lister, Linda M	2-Dec-10	2.0	Loretta Group email work
Lister, Linda M	3-Dec-10	8.0	Loretta Group email work
Lister, Linda M	6-Dec-10	0.8	Email review
Lister, Linda M	7-Dec-10	1.5	Email review
Lister, Linda M	8-Dec-10	0.7	Email review
Lister, Linda M	9-Dec-10	1.0	Email review
Lister, Linda M	9-Dec-10	3.0	At Loretta reviewing Accounting program, reports
Lister, Linda M	10-Dec-10	1.0	Email review
Lister, Linda M	14-Dec-10	2.0	Review emails related to search terms regarding Gatti Assets. Update email binder.
Lister, Linda M	16-Dec-10	1.0	Review emails related to search terms regarding Gatti Assets. Update email binder.
Lister, Linda M Total		25.5	
McKinnon, Scott	16-Nov-10	0.8	Loretta: Equipment pack and prep for Loretta Restructuring
McKinnon, Scott	16-Nov-10	6.0	Loretta: Attending onsite at Loretta Mississauga re. systems.
McKinnon, Scott	17-Nov-10	3.8	Loretta: Calls and discussions re. meeting for server data copy. Set up and search images for specific detail.
McKinnon, Scott	18-Nov-10	1.8	Calls and correspondence re. meeting outsourced IT provider for server data copying.
McKinnon, Scott	19-Nov-10	1.0	Loretta: Respond to M. Dean information request and review forensic images
McKinnon, Scott	24-Nov-10	5.0	Attending onsite to acquire forensic image of one desktop computer. Meeting with Rene Malanao re. outsourced IT support. Copy data from file server for preservation. Review network security and remote access with R. Malanao.
McKinnon, Scott	25-Nov-10	0.5	Discuss search requests with FIDS personnel.
McKinnon, Scott	25-Nov-10	2.5	Data extract and process for review by FIDS and Restructuring.
McKinnon, Scott	26-Nov-10	0.8	Discuss search requests with FIDS personnel.
McKinnon, Scott	26-Nov-10	2.5	Data extract and process for review by FIDS and Restructuring.
McKinnon, Scott	29-Nov-10	0.3	Correspondence with R. Dodick re. onsite work requested
McKinnon, Scott	29-Nov-10	0.4	QRM documentation
McKinnon, Scott	30-Nov-10	6.0	Onsite imaging and forensic service (3pm-9pm)
McKinnon, Scott	30-Nov-10	0.5	Equipment pack and prep. re. onsite imaging
McKinnon, Scott	1-Dec-10	0.3	Discussions with FIDS personnel re. search requests
McKinnon, Scott	1-Dec-10	0.8	Forensic image verification and procedures documentation
McKinnon, Scott	2-Dec-10	0.3	Discussions with FIDS personnel re. search requests

Person	Date	Hours	Description
McKinnon, Scott	3-Dec-10	1.0	Complete verification procedures re. forensic images from Nov. 30th.
McKinnon, Scott	3-Dec-10	0.3	C. Wong discussion re. production of email items.
McKinnon, Scott	6-Dec-10	0.5	Followups with L. Lister and C. Wong re. search requests.
McKinnon, Scott	8-Dec-10	0.4	Review password retrieval process
McKinnon, Scott	9-Dec-10	0.3	Followup re. searches.
McKinnon, Scott	10-Dec-10	0.5	Discussion with C. Wong re. searches
McKinnon, Scott	10-Dec-10	0.3	Followup re. searches.
McKinnon, Scott Total		36.6	
Pothier, Laura	1-Dec-10	1.0	Loretta Foods - discussions with C. Wong, M. Savage and L. Lister re: e-mail searches
Pothier, Laura	2-Dec-10	1.0	Loretta Foods - discussions with C. Wong, M. Savage and L. Lister re: e-mail searches
Pothier, Laura	3-Dec-10	1.0	Loretta Foods - update meeting with Mike and Linda
Pothier, Laura	3-Dec-10	4.0	Loretta Foods - preparation of schedule and supporting materials for wire payments to Michigan Mills and Household Supplies. Discuss with L. Lister and revise/modify accordingly
Pothier, Laura Total		7.0	
Savage, Mike	4-Jan-11	1.0	BLG
Savage, Mike	6-Jan-11	1.0	BLG
Savage, Mike	7-Jan-11	1.0	BLG
Savage, Mike Total		3.0	
Wong, Clive Ho-Yin	23-Nov-10	1.0	Loretta Group: Processing PST files into review environment. Setup PST review on notebook. Report on searches.
Wong, Clive Ho-Yin	24-Nov-10	0.5	Loretta Group: Meeting re workplan / searches
Wong, Clive Ho-Yin	24-Nov-10	1.5	Loretta Group: Processing PST files into review environment. Setup PST review on notebook. Report on searches.
Wong, Clive Ho-Yin	25-Nov-10	8.3	Loretta Group: Processing PST files into review environment. Setup PST review on notebook. Report on searches.
Wong, Clive Ho-Yin	25-Nov-10	0.5	Loretta Group: Meeting re workplan / searches
Wong, Clive Ho-Yin	1-Dec-10	4.0	Loretta Group: Search support. Run searches, reporting, produce documents.
Wong, Clive Ho-Yin	2-Dec-10	2.3	Loretta Group: Search support. Run searches, reporting, produce documents.
Wong, Clive Ho-Yin	2-Dec-10	0.5	Loretta Group: Meeting re workplan / searches
Wong, Clive Ho-Yin	3-Dec-10	1.0	Loretta Group: Search support. Run searches, reporting, produce documents.
Wong, Clive Ho-Yin	7-Dec-10	4.5	Loretta Group: Search support. Run searches, reporting, produce documents.
Wong, Clive Ho-Yin	8-Dec-10	0.5	Loretta Group: Search support. Run searches, reporting, produce documents.
Wong, Clive Ho-Yin	9-Dec-10	1.5	Loretta Group: Search support. Run searches, reporting, produce documents.
Wong, Clive Ho-Yin	10-Dec-10	0.8	Loretta Group: Search support. Run searches, reporting, produce documents.
Wong, Clive Ho-Yin	10-Dec-10	0.2	Loretta Group: Meeting re workplan / searches
Wong, Clive Ho-Yin	15-Dec-10	0.5	Loretta Group: Search support. Run searches, reporting, produce documents.
Wong, Clive Ho-Yin Total		27.6	
Grand Total		166.0	



Ernst & Young Orenda Corporate Finance Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada

Client Reference: 15527256

Invoice Number: CA0189608891

Date: March 4, 2011

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al in connection with the investigation of
missing assets for the period January 15, 2011 to February 16, 2011.

CAD

17,842.50

Surcharge at 9%

1,605.83

Subtotal:

19,448.33

HST 13% Ontario:

2,528.28

TOTAL DUE:

\$ 21,976.61

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Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R895296663 **QST:** 1021541717

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Loretta Group - Receivership Asset Investigation
Time Analysis for billing
Period ending February 16, 2011

Period ending
February 16, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	11.5	\$ 6,900.00
Rahn Dodick	Senior Manager, Restructuring	400	3.8	\$ 1,520.00
Scott McKinnon	Manager, Forensic Technology	325	28.4	\$ 9,230.00
Clive Wong	Analyst, Forensic Technology	275	0.7	\$ 192.50
Total			44.4	\$ 17,842.50
Administrative Charge - 9%				\$ 1,605.83
Total				\$ 19,448.33

Loretta Group (608772) - Loretta_Revrsip_AsstInvestiga (15527256)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dean, Mike	15-Jan-11	2.2	Revisions to report re preliminary results of asset investigation, e-mails w MacNaughton re same
Dean, Mike	17-Jan-11	0.5	revisions to draft report re asset investigation, v-mail and tw macnaughton re status and next steps for same
Dean, Mike	18-Jan-11	0.8	Cow BMO, BLG re records access, debrief w BLG re motion materials, e-mail to Mohamed re potential imaging of additional HDs
Dean, Mike	20-Jan-11	0.9	Review draft disclosure motion materials, e-mail BLG re same
Dean, Mike	21-Jan-11	0.8	Call from Wiebe (Grant Thornton) re Brome request for access to 787 bank statements to evaluate potential NDHL-related claim, e-mail MacNaughton and tw MacNaughton re same; send reply e-mail to Wiebe re same
Dean, Mike	21-Jan-11	0.2	Tw MacNaughton re draft wording for e-mail re access issues
Dean, Mike	25-Jan-11	0.4	consider alternative approach to records access and v-mail MacNaughton re same
Dean, Mike	1-Feb-11	1.2	Review draft motion materials, report and order re Court application for records access, incl e-mails w Greenwood/MacNaughton re same
Dean, Mike	2-Feb-11	1.2	review final draft motion materials, order, report re records access, tw MacNaughton re same, e-mails w Arzoumanidis re Lerner issues w same
Dean, Mike	3-Feb-11	0.4	review final draft of First Confidential Report and execute same
Dean, Mike	10-Feb-11	1.8	attend hearing of motion re records access
Dean, Mike	13-Feb-11	1.1	Develop summary list of issues for records disclosure meetings
Dean, Mike Total		11.5	
Dodick, Rahn	21-Jan-11	0.2	Fresh: Plan taking computer images.
Dodick, Rahn	25-Jan-11	0.5	Forensic: Discussions with Scott M. regarding imaging computers.
Dodick, Rahn	26-Jan-11	0.6	Forensic: Plan imaging with Scott M. Inform Loretta staff.
Dodick, Rahn	28-Jan-11	0.2	Spice/Flour/Fresh: Discuss record retention with Anita.
Dodick, Rahn	2-Feb-11	0.4	Forensic: E-mail to Mike D. regarding AIB bank.
Dodick, Rahn	2-Feb-11	0.3	Forensic: SYnergy US proceeding. Review documents and press releases.
Dodick, Rahn	3-Feb-11	0.7	Forensic: Review Court report.
Dodick, Rahn	3-Feb-11	0.4	Forensic: SYnergy US proceeding. Review documents and press releases.
Dodick, Rahn	10-Feb-11	0.5	Forensic: Discuss various matters with Mike D.
Dodick, Rahn Total		3.8	
McKinnon, Scott	18-Jan-11	0.3	Discussion with Ingo E. re. password protected files.
McKinnon, Scott	18-Jan-11	0.3	Respond to question posed by M. Dean re. sale of computer equipment.
McKinnon, Scott	18-Jan-11	0.3	Followup with R. Dodick re. computer hard drive provided to FTDS for safekeeping.
McKinnon, Scott	21-Jan-11	0.3	Followups re. remaining imaging assistance
McKinnon, Scott	25-Jan-11	5.0	Creating backups of computers at Fresh and Spice locations.
McKinnon, Scott	25-Jan-11	1.3	Equipment setup and configuration re. data backups
McKinnon, Scott	26-Jan-11	5.0	Creating backups of computers at Fresh and Spice locations.
McKinnon, Scott	27-Jan-11	0.5	Followup discussions with Receiver re. data preservation at Loretta locations
McKinnon, Scott	28-Jan-11	2.0	Verifying procedures for backups created Jan. 24/25.

Person	Date	Hours	Description
McKinnon, Scott	28-Jan-11	0.5	Research re. laptop models prior to conducting onsite backups at Spice
McKinnon, Scott	28-Jan-11	0.5	Followup discussions with Receiver re. data preservation at Loretta locations
McKinnon, Scott	31-Jan-11	2.5	Spice Co. computer backups
McKinnon, Scott	2-Feb-11	0.3	Spice Co. computer backups
McKinnon, Scott	3-Feb-11	0.3	Spice Co. computer backups
McKinnon, Scott	4-Feb-11	3.3	Spice Co. computer backups
McKinnon, Scott	7-Feb-11	4.0	Create laptop backups. Return one laptop to employee. Return two laptops to R. Dodick.
McKinnon, Scott	8-Feb-11	1.0	Create laptop backups. Return one laptop to employee. Return two laptops to R. Dodick.
McKinnon, Scott	9-Feb-11	1.0	Create laptop backups. Return one laptop to employee. Return two laptops to R. Dodick.
McKinnon, Scott Total		28.4	
Wong, Clive Ho-Yin	18-Jan-11	0.7	Loretta: crack password on Quickbooks
Wong, Clive Ho-Yin Total		0.7	
Grand Total		44.4	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Invoice Number: CA0189629204

Date: June 1, 2011

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada

Client Reference: 15527256

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries : 416-943-3851
1-800-311-1104

RE: PROJECT LORETTA

CAD

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al in making the hard copy and electronic
records of the Loretta receivership available to the Bank of Montreal and
its advisors during the period February 17, 2011 to February 25, 2011.

6,957.50

Surcharge at 9%

626.18

Subtotal:

7,583.68

HST 13% Ontario:

985.88

TOTAL DUE:

\$ 8,569.56

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GST/HST: R123425522 **QST:** 1006354498

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Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name &
address of remitter, invoice number & engagement number

Loretta Group - Receivership Asset Investigation
Time Analysis for billing
Period ending February 25, 2011

Period ending
February 25, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	5.8	\$ 3,480.00
Rahn Dodick	Senior Manager, Restructuring	400	1.2	\$ 480.00
Scott McKinnon	Manager, Forensic Technology	325	3.3	\$ 1,072.50
Clive Wong	Analyst, Forensic Technology	275	7.0	\$ 1,925.00
Total			17.3	\$ 6,957.50
Administrative Charge - 9%				\$ 626.18
Total				\$ 7,583.68

Loretta Group (60877372) - Loretta Revrshp_AsstInvestiga (15527256)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dean, Mike	17-Feb-11	1.1	Prep for and attend call w BMO, Rosen, BLG, Anita Farrell re approach to BMO records access, review interim records listing from Farrell and discuss Iron Mountain pick-up/delivery logistics w Farrell, e-mails w Savage/McKinnon re logistics for electronic records access
Dean, Mike	18-Feb-11	1.1	Farrell re final box listing for records sent to storage; v-mails and tow McKinnon re logistics to make electronic records available; e-mail to BMO/Rosen/Bennett Jones re logistics of records access
Dean, Mike	22-Feb-11	1.7	Various calls, e-mails, discussions to coordinate BMO records access (boxes of hard copy records at E&Y offices, Abate visit to Davand Premises, copying of .pst files)
Dean, Mike	23-Feb-11	0.2	Coordinate BMO/Rosen attendance at EY offices to review records, incl v-mails w Adams re same
Dean, Mike	24-Feb-11	0.2	coordinate w Abate re continued document access
Dean, Mike	24-Feb-11	0.3	Mtw BMO, Rosen team re records access
Dean, Mike	25-Feb-11	1.2	Coordinate Rosen access to records at E&Y and Loretta offices, incl tow Abate re next steps; mtw Wong re copies of electronic files, mtw Adams to provide same
Dean, Mike Total		5.8	
Doddick, Rahn	25-Feb-11	1.2	Meeting and discussions with Marilyn Abate regarding various matters.
Doddick, Rahn Total		1.2	
McKinnon, Scott	17-Feb-11	0.3	Discuss availability of data with M. Dean.
McKinnon, Scott	18-Feb-11	0.3	Discuss availability of data with M. Dean.
McKinnon, Scott	23-Feb-11	0.5	Followups with Clive Wong re. extraction of PST email files from forensic images. Discuss documentation for counsel and tracking.
McKinnon, Scott	24-Feb-11	0.8	Followups with Clive Wong re. extraction of PST email files from forensic images. Discuss documentation for counsel and tracking.
McKinnon, Scott	25-Feb-11	0.3	Loretta imaging documentation
McKinnon, Scott	25-Feb-11	1.1	Review PST file extraction and documentation. Discussion with Clive Wong re. extraction procedures and copy/verification. Prepare RAS for QRM. Call to Mike Dean re. completion and chain of custody.
McKinnon, Scott Total		3.3	
Wong, Clive Ho-Yin	23-Feb-11	2.0	Loretta: PST extraction and provide evidence drive. Purchased hard drives at Staples. Work on documentation and forensic tracking cleanup.
Wong, Clive Ho-Yin	23-Feb-11	0.5	Loretta: PST meeting and transfer of evidence. Discuss RAS and quality items with FIDS/ Scott and Mike S.
Wong, Clive Ho-Yin	24-Feb-11	0.3	Loretta: PST meeting and transfer of evidence. Discuss RAS and quality items with FIDS/ Scott and Mike S.
Wong, Clive Ho-Yin	24-Feb-11	2.2	Loretta: PST extraction and provide evidence drive. Purchased hard drives at Staples. Work on documentation and forensic tracking cleanup.
Wong, Clive Ho-Yin	25-Feb-11	1.0	Loretta: PST extraction and provide evidence drive. Purchased hard drives at Staples. Work on documentation and forensic tracking cleanup.
Wong, Clive Ho-Yin	25-Feb-11	1.0	Loretta: PST meeting and transfer of evidence. Discuss RAS and quality items with FIDS/ Scott and Mike S.
Wong, Clive Ho-Yin Total		7.0	
Grand Total		17.3	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Invoice Number: CA0189629210

Date: June 1, 2011

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada

Client Reference: 15527256

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries : 416-943-3851
1-800-311-1104

RE: PROJECT LORETTA

CAD

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al in making the hard copy and electronic
records of the Loretta receivership available to the Bank of Montreal and
its advisors during the period February 26, 2011 to April 8, 2011. 15,340.00

Out-of-Pocket expenses. 341.44

Surcharge at 9% 1,380.60

Subtotal: 17,062.04

HST 13% Ontario: 2,218.07

TOTAL DUE: \$ 19,280.11

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GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst &
Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name &
address of remitter, invoice number & engagement number

Loretta Group - Receivership Asset Investigation
Time Analysis for billing
Period ending April 8, 2011

Period ending
April 8, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	10.4	\$ 6,240.00
Rahn Dodick	Senior Manager, Restructuring	400	12.6	\$ 5,040.00
Ingo Eckoldt	Manager, Restructuring	350	9.0	\$ 3,150.00
Scott McKinnon	Manager, Forensic Technology	325	0.8	\$ 260.00
Lora Salituro	Executive Assistant	100	6.5	\$ 650.00
Total			39.3	\$ 15,340.00
Total out of pocket				341.44
Administrative Charge - 9%				\$ 1,380.60
Total				\$ 17,062.04

Loretta Group (60877372) - Loretta_Revrship_AssInvestiga (15527256)
Time Detail Summary by Individual

Report #: GFIS 3003T
Printed: 01/06/2011
Page 1 of 2

Person	Date	Hours	Description
Dean, Mike	1-Mar-11	1.2	Mtw Marilyn Abate re available documentation
Dean, Mike	1-Mar-11	0.8	Accumulate and send electronic copies of info to Abate; e-mails w MacNaughton to clarify parameters for same; mtw Dodick re accumulation of flour sales/variable cost info
Dean, Mike	2-Mar-11	0.3	coordinate copying of additional documents requested by BMO
Dean, Mike	2-Mar-11	0.4	locate additional documents requested by BMO and e-mail to Abate et al
Dean, Mike	7-Mar-11	0.9	Coordinate return/retrieval of boxes to EY offices for Rosen & Associates review, coordinate copying of additional info requested by Rosen, tw Adams and cow Adams/Savage re BMO/Bennett Jones review of electronic documents
Dean, Mike	8-Mar-11	0.7	Consider Adams issue re joinder w PHS examination motion, tw MacNaughton re same, e-mails w Sherick to coordinate same
Dean, Mike	8-Mar-11	0.8	Prep for and attend mtg w Savage, Abate, Adams re review of electronic documents; e-mails w Honigman re joinder for examination motions and next steps
Dean, Mike	8-Mar-11	0.2	E-mail response to Abate re status of flour pricing info
Dean, Mike	9-Mar-11	1.5	final review of Quality flour sale pricing calculation and e-mail same to Abate et al
Dean, Mike	9-Mar-11	0.4	Mtw Dodick re next steps required to finalize Flour pricing analysis
Dean, Mike	10-Mar-11	0.4	various e-mails re Quality flour sale analysis, status of joinder motion in Ch.7 proceedings
Dean, Mike	11-Mar-11	0.3	Instruct US counsel re joinder motion in PHS Ch 7 proceedings
Dean, Mike	15-Mar-11	0.3	Review draft joinder motions re attendance at Synergy Ch.7 examination motions, consider suggested appendices and e-mail Honigman Miller re same
Dean, Mike	17-Mar-11	0.3	Review Miller examination motion materials in PHS Ch.7 proceeding and send update e-mail re same
Dean, Mike	17-Mar-11	0.2	Review and approve amended joinder motion in PHS Ch.7 proceedings
Dean, Mike	21-Mar-11	0.3	review PHS Ch.7 dockets, request and review pertinent docket item and e-mail to BMO
Dean, Mike	23-Mar-11	0.8	E-mails w secured creditor re secured creditor request for joinder motion in PHS Ch.7 proceeding, e-mails w Honigman to advise of same, draft same based on previous joinder motion
Dean, Mike	28-Mar-11	0.4	Instruct US counsel re extent of position to be taken in PHS Rule 2004 examination hearings; e-mail exchange w US counsel re Signature abandonment of Miller examination and e-mail BMO re same
Dean, Mike	31-Mar-11	0.2	Mtw Abate et al to facilitate further access to hard copy records
Dean, Mike Total		10.4	
Dodick, Rahn	1-Mar-11	0.2	Discussion with Mike D.
Dodick, Rahn	2-Mar-11	0.3	Discussion with Ingo E. regarding analysis of sale of flour to Quality Foods.Request information from Shammi.
Dodick, Rahn	3-Mar-11	0.4	Discussion with Ingo E. regarding analysis of sale of flour to Quality Foods.Request information from Shammi.
Dodick, Rahn	4-Mar-11	2.4	Calculation of profit/loss on sale of Quality flour.
Dodick, Rahn	7-Mar-11	0.3	Discussion with Anita F. regarding preservation of information on server.
Dodick, Rahn	8-Mar-11	1.3	Review and amend calculation of profit/(Loss) realized from sale of flour to Quality. E-mail exchanges and call with Ingo.
Dodick, Rahn	8-Mar-11	0.4	Review list of customers and suppliers with transactions inconsistent with Loretta's core businesses. E-mail exchange with Mike D. E-mail list.
Dodick, Rahn	9-Mar-11	3.2	Review Flour calc, discuss with Dean and Eckoldt and make revisions.E-mail to Marilyn.
Dodick, Rahn	10-Mar-11	2.8	Review Flour calc, discuss with Dean and Eckoldt and make revisions.E-mail to Marilyn.
Dodick, Rahn	15-Mar-11	0.5	Answer query from Marilyn A. of Rosens.
Dodick, Rahn	17-Mar-11	0.3	Review Miller motion from US proceedings.
Dodick, Rahn	21-Mar-11	0.5	Forensic: Review GL for AR from NDHC
Dodick, Rahn Total		12.6	
Eckoldt, Ingo	2-Mar-11	0.6	Review of flour costing and sales to Quality Food US

Loretta Group (60877372) - Loretta Revrship_AsstInvestiga (15527256)
Time Detail Summary by Individual

Person	Date	Hours	Description
Eckoldt, Ingo	3-Mar-11	2.1	Review of flour costing and sales to Quality Food US
Eckoldt, Ingo	7-Mar-11	0.6	Review, matching, verification of Quality Foods POs, Invoices re: flour sales levels/volumes for BMO
Eckoldt, Ingo	8-Mar-11	3.2	Review, matching, verification of Quality Foods POs, Invoices re: flour sales levels/volumes for BMO
Eckoldt, Ingo	9-Mar-11	2.5	Review, matching, verification of Quality Foods POs, Invoices re: flour sales levels/volumes for BMO
Eckoldt, Ingo Total		9.0	
McKinnon, Scott	1-Mar-11	0.5	Documentation for collection work.
McKinnon, Scott	6-Apr-11	0.3	Discussion with Rahn Dodick re. Loretta electronic data
McKinnon, Scott Total		0.8	
Salituro, Lora	28-Feb-11	1.0	Photocopying Loretta files for Rosen & Associates Individuals
Salituro, Lora	2-Mar-11	2.0	Photocopying Loretta files for Rosen & Associates Individuals
Salituro, Lora	1-Apr-11	3.5	Photocopying Loretta Files
Salituro, Lora Total		6.5	
Grand Total		39.3	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Invoice Number: CA0189629328

Date: May 30, 2011

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada

Client Reference: 15527256

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

RE: PROJECT LORETTA

CAD

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al in making the hard copy and electronic
records of the Loretta receivership available to the Bank of Montreal and
its advisors during the period April 9, 2011 to May 27, 2011. 5,635.00

Surcharge at 9% 507.15

Subtotal: 6,142.15

HST 13% Ontario: 798.48

TOTAL DUE: \$ 6,940.63

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name & address of remitter, invoice number & engagement number

Loretta Group - Receivership Asset Investigation
Time Analysis for billing
Period ending May 27, 2011

Period ending
May 27, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	4.1	\$ 2,460.00
Rahn Dodick	Senior Manager, Restructuring	400	4.7	\$ 1,880.00
Scott McKinnon	Manager, Forensic Technology	325	1.7	\$ 552.50
Clive Wong	Analyst, Forensic Technology	275	2.7	\$ 742.50
Total			13.2	\$ 5,635.00
Administrative Charge - 9%				\$ 507.15
Total				\$ 6,142.15

Loretta Group (60877372) - Loretta_Revrshp_AssInvestiga (15527256)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dean, Mike	20-Apr-11	0.5	Coordinate access to Loretta server at EY offices; e-mails w BMO. Honigman re approach to Ch 7 trustee examinations in PHS.
Dean, Mike	26-Apr-11	1.1	Tows Adams (Honigman Miller) re Quality assignment/Ch 7 petition and e-mail comments re same and other US proceedings to BMO and advisors; e-mails w Adams re Julien affidavit and review same
Dean, Mike	27-Apr-11	1.1	Cow BMO, Bennett Jones re Julien affidavit and forward reports from previous receivership to BMO/Bennett Jones (needed numerous attempts due to attachment size issues); review and reply to e-mail from Bennett Jones containing attachment from Gatti e-mail; review and reply to e-mail from Bennett Jones re receipt of anonymous fax
Dean, Mike	27-Apr-11	1.1	review draft wording for Julien affidavit, incl e-mail/fcw McKinnon to get copy of Gatti internet search
Dean, Mike	25-May-11	0.3	Coordinate making additional boxes available for Rosen review
Dean, Mike Total		4.1	
Dodick, Rahn	20-Apr-11	0.2	Fresh: AR collections. E-mail exchange with Mark L.
Dodick, Rahn	21-Apr-11	0.8	SPice: Draft Loretta BOS for recipe sale. Meet Greg H to sign the agreement.
Dodick, Rahn	25-Apr-11	0.7	Setting up of server and passwords for use by Rosen and Associates. Meet Scott McKinnon.
Dodick, Rahn	26-Apr-11	1.3	Call with Rene malano regarding configuring Blue Link on the Loretta server.
Dodick, Rahn	27-Apr-11	0.6	Respond to Mike D. query.
Dodick, Rahn	27-Apr-11	0.3	Photocopier hard drive query.
Dodick, Rahn	20-May-11	0.8	Meet Renee malano re: access to Blue Link on Loretta server.
Dodick, Rahn Total		4.7	
McKinnon, Scott	19-Apr-11	0.4	Correspondence with R. Dodick and M. Dean re: server imaging.
McKinnon, Scott	20-Apr-11	0.5	Followups with Mike Dean re: server imaging. Coordinating image with C. Wong
McKinnon, Scott	25-Apr-11	0.8	Discuss imaging of Loretta server with C. Wong. Return server to Restructuring and connect/test in 24th floor workspace. Discuss accounting database access with R. Dodick.
McKinnon, Scott Total		1.7	
Wong, Clive Ho-Yin	19-Apr-11	0.2	Loretta: server pickup and imaging. Documentation.
Wong, Clive Ho-Yin	20-Apr-11	0.5	Loretta: server pickup and imaging. Documentation.
Wong, Clive Ho-Yin	21-Apr-11	2.0	Loretta: server pickup and imaging. Documentation.
Wong, Clive Ho-Yin Total		2.7	
Grand Total		13.2	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Invoice Number: CA0189637016

Date: June 28, 2011

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada

Client Reference: 15527256

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

RE: PROJECT LORETTA

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al in making the hard copy and electronic
records of the Loretta receivership available to the Bank of Montreal and
its advisors during the period May 28, 2011 to June 24, 2011.

CAD

600.00

Surcharge at 9%

54.00

Subtotal:

654.00

HST 13% Ontario:

85.02

TOTAL DUE:

\$ 739.02

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst &
Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name &
address of remitter, invoice number & engagement number

Loretta Group - Receivership Asset Investigation
Time Analysis for billing
Period ending June 24, 2011

Period ending
June 24, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	0.8	\$ 480.00
Rahn Dodick	Senior Manager, Restructuring	400	0.3	\$ 120.00
Total			1.1	\$ 600.00
Administrative Charge - 9%				\$ 54.00
Total				\$ 654.00

Person	Date	Hours	Description
Dean, Mike	26-May-11	0.4	Brief mtw Abate et al (Rosen) re expected continued access to records; coordinate retrieval of additional boxes for Rosen
Dean, Mike	3-Jun-11	0.4	Dow Dodick re phone call from CRA fraud unit and next steps re same
Dean, Mike Total		0.8	
Dodick, Rahn	26-May-11	0.3	Gather records for Rosen staff.
Dodick, Rahn Total		0.3	
Grand Total		1.1	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada
Client Reference: 15527256

Invoice Number: CA0189644207

Date: August 10, 2011

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries : 416-943-3851
1-800-311-1104

RE: PROJECT LORETTA

CAD

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al in making the hard copy and electronic
records of the Loretta receivership available to the Bank of Montreal and
its advisors during the period June 25, 2011 to August 5, 2011. 1,020.00

Surcharge at 9% 91.80

Subtotal: 1,111.80

HST 13% Ontario: 144.53

TOTAL DUE: \$ 1,256.33

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst &
Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name &
address of remitter, invoice number & engagement number

Loretta Group - Receivership Asset Investigation
Time Analysis for billing
Period ending August 5, 2011

Period ending
August 5, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	1.7	\$ 1,020.00
Total			1.7	\$ 1,020.00
Administrative Charge - 9%				\$ 91.80
Total				\$ 1,111.80

Loretta Group (60877372) - Loretta Revrship AssInvestiga (15527256)
Time Detail Summary by Individual

Person	Date	Hours	Description
Dean, Mike	28-Jun-11	0.4	Coordinate Abate (Rosen) access to Loretta server
Dean, Mike	29-Jun-11	0.6	Tows Melanie Adams, forward requested info re pch'r of Flour Business, e-mail to BLG re potential additional info request
Dean, Mike	30-Jun-11	0.2	Research and provide additional info requested by Adams re purchaser of Flour business
Dean, Mike	6-Jul-11	0.3	Coordinate to make add'l box available for Abate; e-mail from US counsel re Quality Foods s341 meeting and e-mail to Adams re possible attendance at same
Dean, Mike	11-Jul-11	0.2	Locate contact info for Former Controller per BMO/counsel request
Dean, Mike Total		1.7	
Grand Total		1.7	



Ernst & Young Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada
Client Reference: 15527256

Invoice Number: CA0189647772

Date: September 6, 2011

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

RE: PROJECT LORETTA

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al in making the hard copy and electronic
records of the Loretta receivership available to the Bank of Montreal and
its advisors during the period August 6, 2011 to September 2, 2011.

CAD

2,000.00

Surcharge at 9%

180.00

Subtotal:

2,180.00

HST 13% Ontario:

283.40

TOTAL DUE:

\$ 2,463.40

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** I006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst &
Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name &
address of remitter, invoice number & engagement number

Loretta Group - Receivership Asset Investigation
Time Analysis for billing
Period ending September 2, 2011

Period ending
September 2, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	2.8	\$ 1,680.00
Rahn Dodick	Senior Manager, Restructuring	400	0.8	\$ 320.00
Total			3.6	\$ 2,000.00
Administrative Charge - 9%				\$ 180.00
Total				\$ 2,180.00

Person	Date	Hours	Description
Dean, Mike	11-Aug-11	0.1	Review e-mail from BMO counsel re exhibits to Faibish examination transcript and e-mail Honigman Miller to request same
Dean, Mike	16-Aug-11	1.3	Prep for and attend call with Adams, Woycheshyn, Mohamed re Loretta asset sale process, status of Quality Foods asset sale process; aggregate (incl. dco Dodick) and send information to BMO; Bennett Jones re same; review latest Quality Foods docket update and forward same to BMO, Bennett Jones
Dean, Mike	23-Aug-11	0.3	E-mails w Dodick to coordinate Abate access to Loretta server, dco Dodick to debrief re additional info requested
Dean, Mike	26-Aug-11	1.1	Review filings re Quality sale to Bektrom; e-mail to Quality trustee re same; e-mail update to BMO/Rosen re same
Dean, Mike Total		2.8	
Dodick, Rahn	22-Aug-11	0.4	Meeting with Marilyn Abate at EY to provide access to Loretta server.
Dodick, Rahn	23-Aug-11	0.4	Provide Ms. Abate AR listings for all entities.
Dodick, Rahn Total		0.8	
Grand Total		3.6	



Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, P.O. Box 251
Toronto, Ontario M5K 1J7
Tel: 416 864 1234
Fax: 416 864 1174
ey.com/ca

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, Ontario
M5K 1J7

October 4, 2011

Re: Project Loretta

Dear Sir:

We enclose our billing for professional services rendered as Receiver of 2110458 Ontario Limited et al in making the hard copy and electronic records of the Loretta receivership available to the Bank of Montreal and its advisors during the period September 3, 2011 to September 30, 2011.

Sincerely,

ERNST & YOUNG INC.

Per:

A handwritten signature in black ink, appearing to be 'M. Dean', written over a horizontal line.

Mike Dean
Senior Vice President
416-943-2134
Encl.

c.c.: Mr. Robert Kiefer, Bank of Montreal



Ernst & Young Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada
Client Reference: 15527256

Invoice Number: CA0189652212

Date: October 4, 2011

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

RE: PROJECT LORETTA

CAD

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al in making the hard copy and electronic
records of the Loretta receivership available to the Bank of Montreal and
its advisors during the period September 3, 2011 to September 30, 2011.

2,520.00

Surcharge at 9%

226.80

Subtotal:

2,746.80

HST 13% Ontario:

357.08

TOTAL DUE:

\$ 3,103.88

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name & address of remitter, invoice number & engagement number

Loretta Group - Receivership Asset Investigation
Time Analysis for billing
Period ending September 30, 2011

Period ending
September 30, 2011

EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	3.0	\$ 1,800.00
Rahn Dodick	Senior Manager, Restructuring	400	0.3	\$ 120.00
Lora Salituro	Executive Assistant	100	6.0	\$ 600.00
Total			9.3	\$ 2,520.00
Administrative Charge - 9%				\$ 226.80
Total				\$ 2,746.80

Person	Date	Hours	Description
Dean, Mike	6-Sep-11	0.2	Coordinate Rosen access to additional records boxes
Dean, Mike	7-Sep-11	0.3	Coordinate Rosen access to records, including retrieval of additional boxes to locate potentially misfiled information
Dean, Mike	13-Sep-11	1.8	Meeting w Lenczner Slaght (Lerner, Smith), BLG (Arzoumanidis) re potential subpoenas in U.S. grand jury investigation, debrief w Arzoumanidis and tow Arzoumanidis, MacNaughton re implications of approach to same
Dean, Mike	15-Sep-11	0.2	Coordinate Bennett Jones access to review hard copy records at E&Y offices
Dean, Mike	16-Sep-11	0.2	Coordinate Bennett Jones access to Loretta stored records and copying of portions of same per Bennett Jones requests
Dean, Mike	20-Sep-11	0.3	e-mails, tow Records Mgmt to coordinate Rosen access to boxed records
Dean, Mike Total		3.0	
Dodick, Rahn	12-Sep-11	0.2	Visit by Maryann A. to review info on server.
Dodick, Rahn	13-Sep-11	0.1	Discussion with Mike D. regarding litigation.
Dodick, Rahn Total		0.3	
Salituro, Lora	16-Sep-11	6.0	Photocopying Loretta Files
Salituro, Lora Total		6.0	
Grand Total		9.3	



Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, P.O. Box 251
Toronto, Ontario M5K 1J7
Tel: 416 864 1234
Fax: 416 864 1174
ey.com/ca

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, Ontario
M5K 1J7

January 19, 2012

Re: Project Loretta

Dear Sir:

We enclose our billing for professional services rendered as Receiver of 2110458 Ontario Limited et al in making the hard copy and electronic records of the Loretta receivership available to the Bank of Montreal and its advisors during the period October 1, 2011 to January 13, 2012.

Sincerely,

ERNST & YOUNG INC.

Per:

Mike Dean
Senior Vice President
416-943-2134
Encl.

c.c.: Mr. Robert Kiefer, Bank of Montreal



Ernst & Young Inc.
Toronto, Ontario

Invoice

Mr. Mike Dean
Senior Vice President
Ernst & Young Inc.
222 Bay Street, P.O. Box 251
Toronto-Dominion Centre
Toronto, ON M5K 1J7
Canada

Client Reference: 15527256

Invoice Number: CA0189669944

Date: January 19, 2012

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries : 416-943-3851
1-800-311-1104

RE: PROJECT LORETTA

TO FEES FOR PROFESSIONAL SERVICES rendered as Receiver of
2110458 Ontario Limited et al in making the hard copy and electronic
records of the Loretta receivership available to the Bank of Montreal and
its advisors during the period October 1, 2011 to January 13, 2012.

Surcharge at 9% 77.40

Subtotal: 937.40

HST 13% Ontario: 121.86

TOTAL DUE: \$ 1,059.26

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name & address of remitter, invoice number & engagement number

Loretta Group - Receivership Asset Investigation
Time Analysis for billing
Period ending January 13, 2012

Period ending
January 13, 2012

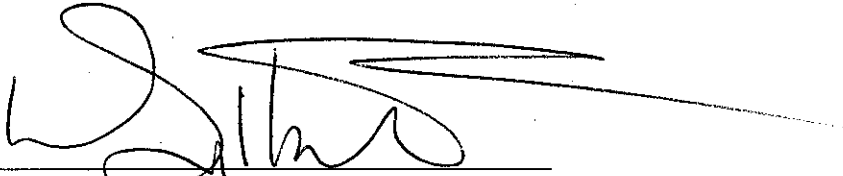
EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
Mike Dean	Senior Vice President, Restructuring	600	1.3	\$ 780.00
Rahn Dodick	Senior Manager, Restructuring	400	0.2	\$ 80.00
Total			1.5	\$ 860.00
Administrative Charge - 9%				\$ 77.40
Total				\$ 937.40

Person	Date	Hours	Description
Dean, Mike	7-Oct-11	0.9	Review anonymous fax received Oct 7 and forward same to BMO, Bennett Jones, Rosen; review motion in Quality proceedings to examine Marguerite Barbella and e-mails w Honigman, BMO re approach to same; tow Adams (Honigman) and e-mail BMO, Bennett Jones, Rosen re approach to documents and transcript from Holtz Rubenstein examination
Dean, Mike	19-Oct-11	0.4	Tow Miller (Honigman) re Marguerite Barbella examination motion in Quality Foods proceeding, e-mail BMO and Bennett Jones re same
Dean, Mike Total		1.3	
Dodick, Rahn	19-Oct-11	0.2	Discussion with Mike D.
Dodick, Rahn Total		0.2	
Grand Total		1.5	

This is Exhibit "F" referred to in
the Affidavit of

Mike Dean

Sworn before me this 16th day of May 2012.

A handwritten signature in black ink, appearing to read 'Dona C. Gilbertson', written over a horizontal line.

A Commissioner, etc.

DONA C. GILBERTSON
BARRISTER & SOLICITOR

Exhibit "F"

The Loretta Group

Receiver - Asset Investigation - Summary of Hours and Rates (15527256)

For the period from November 26, 2010 to January 13, 2012

	Title	Number of Hours	Hourly Rate	Total (\$)
Mike Dean	Senior Vice President, Restructuring	98.5	600.00	59,100.00
Mike Savage	Partner, Forensic Investigation	3.0	600.00	1,800.00
Rahn Dodick	Senior Manager, Restructuring	27.6	400.00	11,040.00
Linda Lister	Senior Manager, Forensic Investigation	25.5	400.00	10,200.00
Ingo Eckoldt	Manager, Restructuring	9.0	350.00	3,150.00
Scott McKinnon	Manager, Forensic Technology	70.8	325.00	23,010.00
Laura Pothier	Manager, Forensic Investigation	7.0	325.00	2,275.00
Clive Wong	Analyst, Forensic Technology	38.0	275.00	10,450.00
Cam Bear	Para-Professional	5.5	200.00	1,100.00
Lora Salituro	Executive Assistant	12.5	100.00	1,250.00
		<u>297.4</u>		<u>123,375.00</u>
	Blended rate		<u>414.85</u>	

IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO LIMITED o/a LORETTA FLOUR, 2131413 ONTARIO LIMITED o/a LORETTA FOODS, 787755 ONTARIO LIMITED o/a NEW DURHAM TRADING, and o/a NDT FOOD SERVICE and o/a SKYWAY WHOLESALE and TARBRAC HOLDINGS INC.
IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, and SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C. 43, as amended

ONTARIO

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

PROCEEDINGS COMMENCED AT TORONTO

**AFFIDAVIT OF
MIKE DEAN**
(sworn 18 May 2012)

BORDEN LADNER GERVAIS LLP

Barristers and Solicitors
Scotia Plaza
40 King Street West
Toronto, Ontario
M5H 3Y4

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**Michael MacNaughton - LSUC No. 25889U
Mary Arzoumanidis - LSUC No. 53915V**

Lawyers for Ernst & Young Inc., in its capacity as Receiver
of 2110458 Ontario Limited o/a Loretta Flour, 2131413
Ontario Limited o/a Loretta Foods, 787755 Ontario Limited
o/a New Durham Trading, and o/a NDT Food Service and
o/a Skyway Wholesale and Tarbrac Holdings Inc.

IN THE MATTER OF THE RECEIVERSHIP OF 2110458 ONTARIO LIMITED o/a LORETTA FLOUR, 2131413 ONTARIO LIMITED o/a LORETTA FOODS, 787755 ONTARIO LIMITED o/a NEW DURHAM TRADING, and o/a NDT FOOD SERVICE and o/a SKYWAY WHOLESALE and TARBRAC HOLDINGS INC.

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MOTION RECORD

(returnable 25 May 2012)

Volume 1 of 2

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Ontario Limited o/a New Durham Trading, and o/a NDT
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