

**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 2 of 2

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.

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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.**

**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**

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TAB DOCUMENT

1. Notice of Motion, returnable 25 May 2012
2. Fifth Report of Ernst & Young Inc., as Receiver dated 18 May 2012
 - A. Appendix A Interim Receivership Order dated 10 November 2010
 - B. Appendix B Receivership Order dated 26 November 2010
 - C. Appendix C First Confidential Report dated 4 February 2011
 - D. Appendix D Bankruptcy Order dated 19 December 2011 in respect of 787755 Ontario Limited o/a New Durham Trading, and o/a NDT Food Service and o/a Skyway Wholesale
 - E. Appendix E Statement of the Final Receipts & Disbursements
 - F. Appendix F Order dated 10 February 2011
 - G. Appendix G Affidavit of Mike Dean sworn 18 May 2012
 - H. Appendix H Affidavit of Roger Jaipargas sworn 18 May 2012
 - I. Appendix I Affidavit of Mark Lieberman sworn 3 February 2012
 - J. Appendix J Affidavit of Tricia A. Sherick sworn 28 February 2012
3. Draft Order

TAB H

**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**

**AFFIDAVIT OF ROGER JAIPARGAS
(Sworn 18 May 2012)**

I, **ROGER JAIPARGAS**, of the City of Mississauga, in the Province of Ontario,
MAKE OATH AND SAY:

1. I am a partner at the law firm of Borden Ladner Gervais LLP ("**BLG**") and as such have knowledge of the matters hereinafter deposed to.
2. Ernst & Young Inc. was appointed as receiver and receiver and manager (the "**Receiver**"), without security, of all of the assets, undertakings and property 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., pursuant to the Order of The Honourable Mr. Justice Wilton-Siegel dated 26 November 2010. BLG is counsel to the Receiver.
3. This affidavit is made in support of a motion for, *inter alia*, the approval of the fees and disbursements of BLG for the period 27 November 2010 to 16 May 2012.
4. BLG has provided services and incurred disbursements that are more particularly described in the invoices and detailed time dockets attached hereto and marked as **Exhibit "A"**.

5. The detailed time dockets attached as Exhibit "A" are a fair and accurate description of the services provided and the amounts charged by BLG. Attached hereto and marked as **Exhibit "B"** is a summary of the hourly rates and time expended by the lawyers and staff whose services are reflected in the detailed time dockets in Exhibit "A".

6. BLG's fees and disbursements for the period from 17 May 2012 to completion of all work relating to the Receivership Proceedings will be calculated and billed at the standard rates currently in effect. Barring unforeseen circumstances, I estimate that those fees and disbursements will not exceed \$15,000.

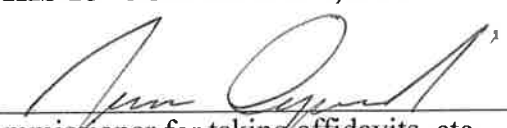
7. BLG requests that the Court approve its accounts for the period 27 November 2010 to 16 May 2012 for fees in the amount of \$271,792.84, taxable and non-taxable disbursements of \$15,802.88 and HST of \$37,189.97, for services rendered and recorded to 16 May 2012, as well as the estimate to completion detailed in paragraph 6 of this affidavit.

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


A Commissioner for Taking Affidavits
JAMES SAMSKI


ROGER JAIPARGAS

**THIS IS EXHIBIT "A" TO THE AFFIDAVIT
OF ROGER JAIPARGAS SWORN BEFORE ME
ON THIS 18th DAY OF MAY, 2012**



A Commissioner for taking affidavits, etc.

JAMES SEUMSKI

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

December 7, 2010

Invoice # 696688875
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Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to November 30, 2010 in connection with the above matter as described in the attached.

Fees	\$ 44,644.50
Less Discount	(5,357.34)
Fee Balance	<u>39,287.16</u>
Disbursements	816.06
HST on Fees and Taxable Disbursements	<u>5,212.25</u>
Total this Invoice	<u>\$ 45,315.47</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP


By: Michael J. MacNaughton

December 7, 2010
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Ernst & Young Inc.

PROFESSIONAL SERVICES RENDERED to November 30, 2010

Nov 15, 2010	M.J. MacNaughton	1.50	Review application record and interim receivership order; discussion with C. Hill.
Nov 16, 2010	H.J. Greenwood	0.20	Read order to determine time periods applicable to interim receiver.
Nov 16, 2010	M.J. MacNaughton	1.00	Consider powers of interim receiver; discussion with M. Dean concerning status and next steps.
Nov 17, 2010	H.J. Greenwood	0.60	Discussed with Sarah Stiner in Labour & Employment group, read applicable case, and prepared memo re indicators of employees v. independent contractors.
Nov 17, 2010	M.J. MacNaughton	2.00	Discussion with M. Dean; review affidavit; discussion with H. Greenwood re employment question; email to M. Dean re same.
Nov 18, 2010	H.J. Greenwood	0.80	Reviewed application record.
Nov 18, 2010	M.J. MacNaughton	2.90	Prepare for and attend meeting with M. Dean and M. Savage along with M. Scisizzi concerning unusual transactions; consider employee withholding question; email to M. Dean re same; letter to counsel to T. Mak.
Nov 18, 2010	M. Scisizzi	1.50	Meeting with Michael MacNaughton and Ernst & Young Interim Receiver (Mike Dean and Mike Savage) re fraud issues.
Nov 19, 2010	R. Jaipargas	0.40	Engaged on consideration on chain of emails in connection with bad debt insurance and possible options for receiver in connection with same and subsequent meeting with M. MacNaughton re same.
Nov 19, 2010	M.J. MacNaughton	4.50	Prepare for and attend meeting with M. Dean, M. Savage, R. Kiefer and S. Graff; consider questions related to broker advertisement and trademarks; review summary of book values and new information provided by Gatti and others; provide comments re same.
Nov 22, 2010	H.J. Greenwood	1.40	Reviewed application record and compiled secured creditor's information for Interim Receiver's Report.
Nov 22, 2010	M.J. MacNaughton	2.00	Review draft report of the interim receiver.

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Nov 23, 2010	E. Atienza	1.00	Conducted corporate information searches; ordered PPSA certificates from Companies and Personal Property Security Branch.
Nov 23, 2010	H.J. Greenwood	0.40	Received instructions re security review, sent out requests for corporate/ppsa searches.
Nov 23, 2010	M.J. MacNaughton	3.20	Revise interim receiver's report; discussions with M. Dean re same; circulate draft report.
Nov 24, 2010	E. Atienza	1.00	Conducted Sec. 427/Bank Act searches; conducted Execution (OWL) searches.
Nov 24, 2010	D. Di Felice	1.00	Correspondence with M. MacNaughton and H. Greenwood; review draft first report of receiver re sale of business.
Nov 24, 2010	H.J. Greenwood	0.20	Discussion with Dolores Di Felice re drafting APA for Fresh Foods and Catering Division.
Nov 24, 2010	H.J. Greenwood	2.00	Security review - Collected documents, reviewed Signature loan agreements.
Nov 24, 2010	B. Hayward	1.40	Tarbrac Holdings Inc et al: online insolvency searches and attending the courthouse at 393 University Avenue for bankruptcy searches. personal Properties Securities Documentation pick-up from the Ministry of Finance, Companies Branch at 393 University Avenue. Organization and attach to specified file. HG
Nov 24, 2010	M.J. MacNaughton	4.70	Review draft order and draft notice of motion; suggest changes to same; further review and revisions to draft interim receiver's report; send same to counsel to the debtors; discussions with respect to service and timing.
Nov 25, 2010	H.J. Greenwood	0.20	Reviewed Draft Order, Notice of Motion, Receivership Order, Consent of E&Y.
Nov 25, 2010	H.J. Greenwood	1.00	Security Review - Reviewed Signature Bank documents.
Nov 25, 2010	H.J. Greenwood	2.40	Drafted APA for sale of Fresh Foods and Catering Division, discussions with Dolores Di Felice.

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Nov 25, 2010	M.J. MacNaughton	4.70	Discussions with respect to pending motion; further review of draft order; discussions with H. Greenwood and others with respect to security review, trade mark questions and related matters; consider issues with respect to Quality; discussions with M. Scisizzi.
Nov 25, 2010	M. Scisizzi	0.70	Review / consider First Report and draft Receivership Order; office conference with Michael MacNaughton.
Nov 26, 2010	D. Di Felice	1.00	Engaged re preparation of draft asset purchase agreement; correspondence with M. MacNaughton and H. Greenwood re same.
Nov 26, 2010	H.J. Greenwood	0.60	Updated asset purchase agreement and reviewed comments, obtained title information for Whitby house owned by Taragh Bracken.
Nov 26, 2010	K. Hughes	0.40	Conducted sub search of 304 Dunlop Street East, Whitby to determine ownership.
Nov 26, 2010	M.J. MacNaughton	6.50	Prepare for and attend in court on motion for appointment or receiver; meeting with M. Dean and M. Savage; meeting with them and with representatives of Bank of Montreal and Signature; consider next steps.
Nov 26, 2010	G.J. Zimmerman	0.80	Project Loretta - conference with M. MacNaughton; reviewing court documents; commencing searches; reviewing search results and reporting.
Nov 29, 2010	M.V. Franklin	0.20	Reading emails from Michael MacNaughton.
Nov 29, 2010	H.J. Greenwood	2.00	Drafted memo re interplay between interim receiver under s.47 of CCAA and s.101 of CJA.
Nov 29, 2010	M.J. MacNaughton	3.20	Deal with employee questions; consider options with respect to Quality and Synergy; review additional documents provided by M. Savage; discussion with J. Szumski with respect to review of Bank of Montreal's security.
Nov 29, 2010	J. Szumski	2.50	Meeting with Michael MacNaughton to discuss review of security of Bank of Montreal; began reviewing PPSA, corporate profile, insolvency, OWL and other relevant search results; prepared summary tables of relevant information from each.

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Nov 30, 2010	M.V. Franklin	1.80	Reviewing correspondence and order; drafting template letters to comply with new form of order; telephone call with Mike Dean; reporting to Michael MacNaughton.
Nov 30, 2010	M.J. MacNaughton	2.50	Provide materials to M. Scisizzi for review; prepare summary; further consideration of next steps; review of additional documents provided by the Receiver; follow up on employee questions.
Nov 30, 2010	J. Szumski	7.70	Continued reviewing and summarizing search results for a review of the Bank of Montreal security; began reviewing security documents and preparing a security report; research in respect of Bank Act and PPSA security; meeting with Michael MacNaughton to discuss status of the security review.

TO OUR FEES
Less Discount
FEE BALANCE

\$ 44,644.50
(5,357.34)

39,287.16

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Ernst & Young Inc.

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
E. Atienza	2.00	\$ 202.40	\$ 404.80
D. Di Felice	2.00	528.00	1,056.00
M.V. Franklin	2.00	466.40	932.80
H.J. Greenwood	11.80	277.20	3,270.96
B. Hayward	1.40	176.00	246.40
K. Hughes	0.40	167.20	66.88
R. Jaipargas	0.40	558.80	223.52
M.J. MacNaughton	38.70	734.80	28,436.76
M. Scisizzi	2.20	572.00	1,258.40
J. Szumski	10.20	277.20	2,827.44
G.J. Zimmerman	0.80	704.00	563.20
	<u>71.90</u>		<u>\$ 39,287.16</u>

DISBURSEMENTS:

Non-Taxable

Teraview Search Fees \$9.00

Total Non-Taxable Disbursements

9.00

Taxable

G=GST; Q=QST; H=HST; P=PST

Bank Act Search & CSRS (Disbs)	32.00	H
Bank Act Search & CSRS (Fees)	24.00	H
Copies	489.30	H
Courier	20.76	H
Cyberbahn Search (Disbs)	68.00	H
Cyberbahn Search (Fees)	40.00	H

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Industry Canada Search	56.00	H
PPSA Searches	56.00	H
Teraview Search Fees	21.00	H
Total Taxable Disbursements	807.06	
Total Disbursements		816.06
 Total Fees and Disbursements		40,103.22
HST on Fees and Taxable Disbursements		5,212.25
TOTAL THIS INVOICE		\$ 45,315.47



Borden Ladner Gervais

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December 31, 2010

Invoice # 696698375

Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to December 31, 2010 in connection with the above matter as described in the attached.

Fees	\$ 84,705.00
Less Discount	(10,164.60)
Fee Balance	<u>74,540.40</u>
Disbursements	2,560.61
HST on Fees and Taxable Disbursements	<u>10,006.10</u>
Total this Invoice	<u>\$ 87,107.11</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: 

Michael J. MacNaughton

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

Ernst & Young Inc.

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PROFESSIONAL SERVICES RENDERED to December 31, 2010

Nov 9, 2010	C.J. Hill	0.50	Telephone attendance with S. Graff; review Kiefer Affidavit; telephone attendance with M. Dean.
Nov 10, 2010	C.J. Hill	2.20	Correspondence with M. Dean, S. Graff, et al; attendance in Court re Receivership Order; correspondence with T. Sherrick.
Nov 11, 2010	C.J. Hill	0.10	Review correspondence re update.
Nov 12, 2010	C.J. Hill	0.50	Telephone attendance with Receiver, T. Sherrick.
Nov 26, 2010	C.J. Hill	0.20	Meeting with M. MacNaughton.
Dec 1, 2010	M. Arzoumanidis	2.50	Meeting with J. Szumski re security review; review of security and leases; prepare for and attend meeting with M. MacNaughton and J. Szumski; review receiver's report and other related material.
Dec 1, 2010	E. Atienza	0.20	Ordered PPSA certificate from Companies and Personal Property Security Branch.
Dec 1, 2010	M.J. MacNaughton	6.00	Review bankruptcy applications; discussion with M. Dean; receipt and preliminary review of security documents; meeting with M. Dean, M. Savage and M. Scisizzi; prepare draft letter to counsel to PHS independent committee; discussions with M. Dean.
Dec 1, 2010	M. Scisizzi	2.60	Review/consider reports on Receiver's Investigation; meeting with M. Dean to advise on strategy (3:20-5:00).
Dec 1, 2010	J. Szumski	5.80	Review of Bank of Montreal security documents; reviewed and summarized the results of bankruptcy, execution and personal property registry searches in connection with same.
Dec 2, 2010	M. Arzoumanidis	4.60	Review of Signature Bank security; meeting with M. MacNaughton and H. Greenwood re drafting motion materials and receiver's report; meeting with H. Greenwood re same; calls and emails to D. Rodick re same; prepare, review and revise motion materials; review receiver's report.

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Dec 2, 2010	E. Atienza	0.30	Conducted corporate information search.
Dec 2, 2010	B. Hayward	0.30	Joe Gotti: personal Properties Securities Documentation pick-up from the Ministry of Finance, Companies Branch at 393 University Avenue. Organization and attach to specified file. JS
Dec 2, 2010	K. Hughes	3.10	Conducted sub searches.
Dec 2, 2010	M.J. MacNaughton	7.00	Review correspondence between representatives of the debtor companies and others; meeting with M. Savage and M. Dean; attend meeting at Bank of Montreal to discuss accounts receivable and related matters; review trade mark search results and forward same to receiver; review documents to accompany letter to special committee; discussions with J. Szumski, M. Arzoumanidis and H. Greenwood re security reviews and related matters.
Dec 2, 2010	W.P. McCarten	3.50	Call from M. MacNaughton; call from H. Greenwood; meeting with K. Hughes and review of title to six properties in which T. Bracken has an interest; instructions re corporate searches and additional title searches; preparation of chart summarizing review of searches; conducting further searches; preparing further reports; review of corporate searches.
Dec 2, 2010	M. Scisizzi	0.50	Review/revise letter to lawyer for independent counsel Synergy Brands Board.
Dec 2, 2010	J. Szumski	1.10	Continued reviewing Bank of Montreal security documents; discussed preliminary views with M. MacNaughton.
Dec 3, 2010	M. Arzoumanidis	1.50	Finalize draft motion materials; instructions to H. Greenwood to prepare for service including preparation of affidavit of service and email distribution lists; continue review of Signature Bank security.
Dec 3, 2010	H.J. Greenwood	1.80	Amended distribution list, drafted affidavit of service, edited/updated drafts of receiver's first report, order and motion record.
Dec 3, 2010	H.J. Greenwood	0.70	Drafted memo re difference between financing leases and true leases.

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Dec 3, 2010	M.J. MacNaughton	1.00	Discussion with M. Dean with respect to meeting with representatives of BMO; review draft motion material.
Dec 5, 2010	M.J. MacNaughton	0.70	Discussion with M. Dean re his meeting with BMO of 3 December.
Dec 6, 2010	M. Arzoumanidis	1.00	Review email correspondence from M. Dean, R. Dodick and others re receiver's report; discussion with M. MacNaughton re same; meeting with H. Greenwood re research on issue of whether courts have ordered costs against anyone interfering with receivership; review draft receivership report.
Dec 6, 2010	H.J. Greenwood	0.70	Reviewed M. Dean's changes to draft Motion Record, Order and Receiver's Report, correspondence.
Dec 6, 2010	H.J. Greenwood	3.40	Conducted research and drafted memorandum re different indicators of financing leases and true leases.
Dec 6, 2010	H.J. Greenwood	2.70	Drafted memo on CL of awarding costs in contempt motion.
Dec 6, 2010	M.J. MacNaughton	0.20	Review draft letter to account debtors.
Dec 7, 2010	M. Arzoumanidis	2.50	Revise draft motion materials; discussions with H. Greenwood re research issues; continue with lease review/security review.
Dec 7, 2010	H.J. Greenwood	3.20	Lease review.
Dec 7, 2010	M.J. MacNaughton	0.70	Revise letter to account debtors.
Dec 7, 2010	M.J. MacNaughton	0.70	Review draft APA for fresh food business and send same to M. Dean for review.
Dec 8, 2010	M. Arzoumanidis	2.30	Continue review of leases/security; review memo by H. Greenwood re same; prepare draft letter re lease review.
Dec 8, 2010	H.J. Greenwood	2.70	Lease review.
Dec 8, 2010	H.J. Greenwood	0.20	Made changes to draft Receiver's Report, Motion Record and Order.
Dec 8, 2010	M.J. MacNaughton	0.30	Review fresh foods CIM disclaimer wording; suggest minor changes to M. Dean.
Dec 8, 2010	J. Szumski	2.40	Continued reviewing Bank of Montreal security documents and began preparing a draft security opinion letter.

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Ernst & Young Inc.

Dec 9, 2010	M. Arzoumanidis	4.20	Email from M. MacNaughton re Applewood lease issue; email to N. Lieberman re same; continue security review; review searches in connection with same; prepare security review letter
Dec 9, 2010	M.J. MacNaughton	2.50	Discussion with M. Arzoumanidis re lease issues; review draft security opinions; provide comments with respect to same.
Dec 9, 2010	J. Szumski	6.40	Further review of Bank of Montreal security documents and search summaries; continued drafting security opinion letter in respect of same; conducted research on specific issues relating to same; met with M. Arzoumanidis to discuss review of Signature Bank security documents and search summaries; status meeting with M. MacNaughton.
Dec 10, 2010	M. Arzoumanidis	0.70	Research re remedies.
Dec 10, 2010	M. Arzoumanidis	2.50	Discussion with M. MacNaughton re security review; call to I. Eckoldt; call from N. Lieberman; research on issue dealing with leases; discussion with M. MacNaughton re same and research on issue dealing with remedies.
Dec 10, 2010	E. Atienza	0.30	Ordered PPSA printouts (uncertified and certified) from Companies and Personal Property Security Branch.
Dec 10, 2010	M.J. MacNaughton	1.00	Receipt and review of correspondence from account debtors in respect of factoring arrangements; discussion with M. Scisizzi.
Dec 10, 2010	J. Szumski	4.60	Prepared final draft of Bank of Montreal security review opinion letter; discussed same with M. MacNaughton and M. Arzoumanidis; reviewed draft of Signature Bank security review opinion letter; research in respect of same; prepared schedules to accompany opinion letters.
Dec 12, 2010	M. Arzoumanidis	3.00	Revise security review letter; research on issue dealing with remedies.
Dec 12, 2010	M.J. MacNaughton	2.00	Consider remedy questions.

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Ernst & Young Inc.

Dec 12, 2010	J. Szumski	1.70	Reviewed and revised the BMO Security Opinion letter based on comments from M. MacNaughton; performed research into the law on registration of motor vehicles and related matters under the Ontario PPSA.
Dec 13, 2010	M. Arzoumanidis	2.70	Meeting with M. MacNaughton re receivership issues; numerous calls and emails from and to N. Lieberman re lease issue; email from S. Young re Applewood Leasing; continue research on lease issues.
Dec 13, 2010	H.J. Greenwood	4.80	Conducted case law research, reviewed motor vehicle leases and PPSA registrations, drafted memorandum re ability of receiver to continue to use leased equipment w/o making payments in the context of an operating receivership.
Dec 13, 2010	B. Hayward	0.30	Giuseppe Gatti et al: personal Properties Securities Documentation pick-up from the Ministry of Finance, Companies Branch at 393 University Avenue. Organization and attach to specified file. JS
Dec 13, 2010	M.J. MacNaughton	5.30	Discussion with H. Greenwood re scope of remedies questions; further discussion with respect to review of security and leases; prepare for and attend meeting at BMO with respect to inventory and account receivable questions.
Dec 14, 2010	M. Arzoumanidis	4.50	Discussion with H. Greenwood re research on remedies; calls and emails from N. Lieberman re lease issues; review leases and prepare memo re same; email to S. Young; continue preparing security review and schedules; prepare letter to M. Dean re same.
Dec 14, 2010	H.J. Greenwood	3.90	Conducted research and drafted memorandum re use of oppression remedy in creditor cases.
Dec 14, 2010	M.J. MacNaughton	1.50	Discussion with M. Dean with respect to 2007 proceedings; discussion with R. Harlang at Richter re same; follow up with M. Dean.
Dec 14, 2010	J. Szumski	3.00	Meeting with M. MacNaughton to discuss security opinion letter for the BMO security; further research in respect of Bank Act security taken by BMO; revised security opinion letter and forwarded same to the client.

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Ernst & Young Inc.

Dec 14, 2010	P. Tardif	0.20	Review EDGAR reports and discuss with M. MacNaughton.
Dec 15, 2010	M. Arzoumanidis	6.20	Research on issues relating to leases; numerous discussions with H. Greenwood re same; discussions with C. Hill re same; email to and call from M. MacNaughton; review and revise memo and schedules re lease review; numerous calls and emails from N. Lieberman; review additional leases; review and revise letter to lessor.
Dec 15, 2010	H.J. Greenwood	5.00	Conducted case law research and drafted memorandum on use of oppression remedy against unrelated third parties, use of tracing and constructive trust as remedies in oppression cases.
Dec 15, 2010	C.J. Hill	0.20	Meeting with M. MacNaughton re dissipation issues.
Dec 15, 2010	J. Szumski	0.50	Discussion with M. Arzoumanidis regarding true and financing leases; conducted brief research in respect of same.
Dec 16, 2010	M. Arzoumanidis	4.40	Continue research on lease issues; review and revise lease summary; discussion with H. Greenwood; numerous calls and emails from N. Lieberman; voice message from M. MacNaughton; letter to S. Young.
Dec 16, 2010	D. Di Felice	0.20	Review correspondence re CIM and APA.
Dec 16, 2010	H.J. Greenwood	2.30	Conducted case law research and updated memorandum on use of oppression remedy.

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Dec 16, 2010	M.J. MacNaughton	6.20	Conference call with M. Dean, Signature and others; follow up conversation with M. Dean; follow up conversation with M. Lerner and M. Creber; further conversation with M. Dean; email to M. Lerner and M. Creber; discussion with M. Arzoumanidis with respect to lease questions (true lease vs. financing lease), payment obligations with respect to same; email to H. Greenwood re draft APA; receipt of reports to court of RSM richter in connection with 2007 proceedings; email to R. Harlang; email to M. Dean re same; request from Brome for access to information related to NDHL; discussion with respect to interview with T. Mak; discussion with H. Greenwood re remedies; review draft CIM and terms and conditions related to fresh foods business; communicate with M. Arzoumanidis and D. Di Felice re same.
Dec 17, 2010	M. Arzoumanidis	4.70	Numerous emails and calls from N. Lieberman; review and revise correspondence to lessors; review confidential information memorandum; revise same; review agreement of purchase and sale; revise same; review terms and conditions to CI; revise same; meeting with D. Di Felice; make revisions; voice messages from and emails to M. MacNaughton.
Dec 17, 2010	D. Di Felice	2.50	Review correspondence from M. MacNaughton; review CIM terms and conditions; revise APA; meet with M. Arzoumanidis re APA comments.
Dec 17, 2010	C. Kam	0.20	Discussed HST issues with M. Arzoumanidis.
Dec 17, 2010	S. Rappos	0.30	Discussing matters with M. Arzoumanidis.
Dec 17, 2010	M. Scisizzi	0.60	Correspondence re T. Mak interview.
Dec 19, 2010	M. Arzoumanidis	0.40	Emails from and to M. MacNaughton; revise letters to lessors; emails to N. Lieberman re same.
Dec 19, 2010	M.J. MacNaughton	0.70	Review revised draft CIM, terms and conditions and draft APA all related to fresh foods business; send same to M. Dean for review; review of forms of draft letters to lessors/financiers of equipment; provide comments to M. Arzoumanidis re same.

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Dec 20, 2010	M. Arzoumanidis	3.80	Discussions with M. MacNaughton re CIM, APA and confidentiality agreement; prepare, review and revise same; meeting with, calls and emails from and to D. Di Felice re same; calls from N. Lieberman re stolen leased goods; emails from M. Dean and others re CIM, APA and confidentiality agreement; discussion with H. Greenwood re research issues.
Dec 20, 2010	D. Di Felice	1.80	Various discussions with M. Arzoumanidis; meet re CIM and APA; review and revise draft confidentiality agreement; further discussion with M. Arzoumanidis and further revisions.
Dec 21, 2010	H.J. Greenwood	1.70	Conducted research re payment of insurance proceeds to receiver.
Dec 22, 2010	M. Arzoumanidis	1.40	Discussion with H. Greenwood re research issues; research, review and analysis of case law dealing with lease issue; call from N. Lieberman; review Harley lease.
Dec 22, 2010	H.J. Greenwood	1.20	Conducted research re payment of insurance proceeds to receiver.
Dec 23, 2010	M. Arzoumanidis	0.50	Email from M. MacNaughton re litigation by 2131413 Ontario Limited; discussion with and email to and from D. Smith; consider lease issues.
Dec 23, 2010	D.O. Smith	0.70	Review correspondence and pleadings from counsel for "213" and advice re delivery of trial record.
Dec 28, 2010	M. Arzoumanidis	0.50	Emails from M. MacNaughton and others re trademark issues.
Dec 29, 2010	M. Arzoumanidis	0.20	Review email from M. MacNaughton.
Dec 29, 2010	H.J. Greenwood	9.90	Conducted case law research re production of documents; noted up leading cases; drafted memorandum re giving BMO access to debtors' books and records.
Dec 30, 2010	M. Arzoumanidis	3.20	Research, review and analysis of case law on issue dealing with lease; email to M. MacNaughton re same.
Dec 30, 2010	H.J. Greenwood	5.30	Conducted research re production of documents in possession of receiver, Norwich orders.

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TO OUR FEES	\$ 84,705.00
Less Discount	(10,164.60)
FEE BALANCE	<u>74,540.40</u>

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	57.30	\$ 290.40	\$ 16,639.92
E. Atienza	0.80	202.40	161.92
D. Di Felice	4.50	528.00	2,376.00
H.J. Greenwood	49.50	277.20	13,721.40
B. Hayward	0.60	176.00	105.60
C.J. Hill	3.70	712.80	2,637.36
K. Hughes	3.10	167.20	518.32
C. Kam	0.20	277.20	55.44
M.J. MacNaughton	35.80	734.80	26,305.84
W.P. McCarten	3.50	651.20	2,279.20
S. Rappos	0.30	396.00	118.80
M. Scisizzi	3.70	572.00	2,116.40
D.O. Smith	0.70	440.00	308.00
J. Szumski	25.50	277.20	7,068.60
P. Tardif	0.20	638.00	127.60
	<u>189.40</u>		<u>\$ 74,540.40</u>

DISBURSEMENTS:

Non-Taxable

Teraview Search Fees	\$131.00
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Total Non-Taxable Disbursements

131.00

Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	85.20	H
Courier	4.42	H
Cyberbahn Search (Disbs)	11.00	H
Cyberbahn Search (Fees)	10.00	H
Fax Pages	7.50	H
Long Distance - Telephone	0.04	H
Meals & Meeting Expense	10.80	H
Other Searches	367.65	H
PPSA Searches	40.00	H
Teraview Search Fees	256.00	H
Westlaw Searches	<u>1,637.00</u>	H

Total Taxable Disbursements

2,429.61

Total Disbursements

2,560.61

Total Fees and Disbursements

77,101.01

HST on Fees and Taxable Disbursements

10,006.10

TOTAL THIS INVOICE

\$ 87,107.11

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

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Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to February 28, 2011 in connection with the above matter as described in the attached.

Fees	\$ 127,664.50
Less Discount	(15,319.74)
Fee Balance	<u>112,344.76</u>
Disbursements	7,236.13
HST on Fees and Taxable Disbursements	<u>15,414.61</u>
Total this Invoice	<u><u>\$ 134,995.50</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP



By:
Michael J. MacNaughton

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PROFESSIONAL SERVICES RENDERED to February 28, 2011

Jan 2, 2011	M. Arzoumanidis	0.40	Emails from M. MacNaughton, M. Dean and others re sales process.
Jan 3, 2011	M. Arzoumanidis	3.20	Review receiver's report; prepare motion materials re sale process; review and revise same.
Jan 4, 2011	M. Arzoumanidis	0.30	Email to M. MacNaughton re draft motion materials; emails from and to N. Lieberman.
Jan 4, 2011	M. Arzoumanidis	3.00	Emails from N. Lieberman re corporate searches; order same; review same; meeting with M. MacNaughton re file matters including lease issues; prepare motion materials; review and revise; emails from G. Zimmerman.
Jan 4, 2011	E. Atienza	0.70	Conducted corporate information searches.
Jan 4, 2011	H.J. Greenwood	1.20	Conducted case law research re Norwich Orders.
Jan 4, 2011	M.J. MacNaughton	5.00	Consider options re information.
Jan 4, 2011	G.J. Zimmerman	1.50	Receiving instructions, reviewing Receiver's Report, conducting searches and reporting.
Jan 5, 2011	M. Arzoumanidis	4.30	Review correspondence from lessors; calls and emails from and to N. Lieberman and R. Dodick; research, review and analysis of case law re registration requirements under PPSA; call to S. Graff; calls to M. Lerner; discussions with M. MacNaughton; emails to Commercial List; prepare motion request form; update service list; emails from G. Zimmerman.
Jan 5, 2011	H.J. Greenwood	3.30	Conducted research re receivers and lawyers obtaining/being the subject of Norwich Orders.
Jan 5, 2011	M.J. MacNaughton	3.00	Consider information requests; review law.
Jan 5, 2011	M. Scisizzi	0.50	Office conference with Michael MacNaughton re position of Receiver and BMO.
Jan 5, 2011	J. Szumski	0.20	Discussed the treatment of leases under the PPSA with Mary Arzoumanidis.

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Jan 5, 2011	G.J. Zimmerman	1.00	Re LORETTA Marks - receiving instructions, requesting renewal of SPORTS NUTS (TMA 444,031) and LORETTA (TMA 455,484), reviewing Certificates of Renewal and reporting.
Jan 6, 2011	M. Arzoumanidis	4.50	Review and revise receiver's report; emails to A. Collins and S. Graff; emails to M. Lerner; draft letters to lessors; discussions with M. MacNaughton; calls from and to B. Hartley; emails to same; calls to commercial list.
Jan 6, 2011	H.J. Greenwood	3.70	Received instructions; conducted case law research and drafted memorandum re equitable nature or receivers.
Jan 6, 2011	M.J. MacNaughton	4.00	Review information provided by E&Y concerning pre-receivership transactions; discussions with M. Arzoumanidis re host of lease issue; review documents re same; discussion with M. Savage; discussion with counsel to BMO; report to M. Dean.
Jan 7, 2011	M. Arzoumanidis	3.10	Conference calls with M. MacNaughton, R. Dodick and N. Lieberman; emails from and to same; prepare motion materials.
Jan 7, 2011	M.J. MacNaughton	3.90	Further discussion with respect to lease issues; communicate with lessors; further consideration of information questions.
Jan 9, 2011	M. Arzoumanidis	3.00	Review and revise draft motion materials; implement further changes of BMO; emails from and to R. Dodick and M. MacNaughton.
Jan 10, 2011	M. Arzoumanidis	5.60	Calls from Commercial List; calls and emails to A. Collins; emails from and to R. Dodick, M. Dean and M. MacNaughton; emails and meeting with J. Murdock re filing of motion record re sales process; prepare for service of motion record re sale process including review and revise service list, review and revise motion materials draft correspondence to service list; draft affidavit of service; draft memo to rounds clerks re filing; meeting with M. MacNaughton; attend to service of motion record.

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Jan 10, 2011	M.J. MacNaughton	5.90	Review draft receiver's report in connection with motion for approval of Spice and Flour Sales Process; prepare for meeting with Bank's counsel.
Jan 10, 2011	J. Murdock	3.10	Attended Mississauga to execute the signing of the first report to the court for M. Arzoumanidis; filed report with court.
Jan 11, 2011	M. Arzoumanidis	0.50	Emails from and to certain lessors; emails to and from N. Lieberman re same.
Jan 11, 2011	M.J. MacNaughton	4.00	Prepare for and attend at meeting with counsel to the Bank.
Jan 12, 2011	M. Arzoumanidis	1.90	Review asset purchase agreement and terms and conditions of offer; call from and email to J. Leahy; emails from and to N. Lieberman.
Jan 12, 2011	M.J. MacNaughton	3.20	Discussion with M. Dean; communicate with the court; correspondence from debtor's counsel; consider law.
Jan 13, 2011	M. Arzoumanidis	4.80	Emails from and to M. Dean, R. Dodick and N. Lieberman re various issues; call from J. Simpson re Aureus; email from B. Hartley; meeting with M. MacNaughton re lessors; research, review and analysis of case law re asset sale; discussions with H. Greenwood re research; emails from same re same; review correspondence from M. Sinkic; draft letter to same.
Jan 13, 2011	H.J. Greenwood	1.90	Drafted and sent out letter to PPSA registrants re sale process.
Jan 13, 2011	H.J. Greenwood	3.10	Conducted research re senior creditor's objections to asset sales, lifting of stays to allow secured creditors to realize on collateral in receivership context.
Jan 13, 2011	R. Jaipargas	0.20	Discussions with M. MacNaughton re sales process issues and issues in connection with claims of equipment lessors and disposition of equipment subject to claims and receivers charge in connection with same.
Jan 13, 2011	M.J. MacNaughton	4.00	Prepare material for attendance before Morawetz J.; discussions with M. Dean re same; communicate with counsel to BMO re equipment issues.

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Jan 14, 2011	M. Arzoumanidis	2.60	Emails from and to M. Dean, R. Dodick, N. Lieberman; emails from and to and call from S. Sasso; email from B. Hartley re leased equipment; emails from M. MacNaughton re sales process motion; email from S. Graff re same.
Jan 14, 2011	M.J. MacNaughton	2.50	Prepare for and attend before Morawetz J. with M. Dean; review materials with respect to equipment financing arrangements; discussion with M. Arzoumanidis.
Jan 15, 2011	M. Arzoumanidis	4.20	Review motion materials re Flour and Spice sales process; prepare submissions re same; meeting with M. MacNaughton re same.
Jan 16, 2011	M. Arzoumanidis	0.40	Email to and from R. Dodick and M. Dean re Flour and Spice sales process.
Jan 17, 2011	M. Arzoumanidis	3.60	Prepare for and attend court re Flour and Spice sale process approval motion; attend commercial list office to have order issued and entered; email to S. Sasso; email from and to J. Simpson; voice message from D. Wilder; draft correspondence to S. Sasso; email issued and entered order to service list; email from and to National Leasing, a lessor.
Jan 17, 2011	H.J. Greenwood	0.40	Received instructions for research re sealing orders, in camera motions.
Jan 17, 2011	M.J. MacNaughton	1.50	Attend motion for approval of sales process for Spice and Flour businesses.
Jan 18, 2011	M. Arzoumanidis	3.10	Finalize asset purchase agreement, information memorandum and terms and conditions; email to M. MacNaughton re same; email from S. Sasso re insurance proceeds; call and email to O. Friedman re Concordian Realty; research, review and analysis of case law on issue dealing with insurance proceeds; correspondence from S. Sasso; draft responding letter.
Jan 18, 2011	H.J. Greenwood	5.10	Conducted research re sealing orders, in camera motions.
Jan 18, 2011	M.J. MacNaughton	1.20	Prepare for and participate in call with M. Dean, M. Mohamed, M. Adams and A. Sonnen.

PAYABLE ON RECEIPT

INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE

GST/HST REGISTRATION # R869096974RT0001

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Jan 19, 2011	H.J. Greenwood	6.40	Conducted case law research and drafted memo re in camera hearings and sealing orders.
Jan 19, 2011	M.J. MacNaughton	0.30	Communicate with counsel to BMO re documents and related matters.
Jan 20, 2011	M. Arzoumanidis	0.90	Emails from S. Sasso; discussions with M. MacNaughton; emails from and to R. Dodick, M. Dean and N. Lieberman; emails to G. Di Girolamo.
Jan 20, 2011	G. DiGirolamo	0.20	Re New Durham Trading and 787755 Ontario Limited - discussed PPSA registration results with M. Arzoumanidis.
Jan 20, 2011	H.J. Greenwood	5.50	Drafted Receiver's Second Report and Notice of Motion re sharing of information with BMO, Signature.
Jan 20, 2011	M.J. MacNaughton	0.70	Deal with receiver's report to the court; discussion with BMO counsel; discussion with H. Greenwood.
Jan 21, 2011	M. Arzoumanidis	5.50	Emails from M. MacNaughton re asset purchase agreement and other related issues; review and revise asset purchase agreements; meeting with M. MacNaughton re same; conference calls with M. MacNaughton, M. Dean and R. Dodick; conference calls with G. Goldfarb; emails to N. Lieberman; further revisions to asset purchase agreement; emails from G. Di Girolamo re renewal; meeting with same; emails from G. Zimmerman re trademark issue.
Jan 21, 2011	G. DiGirolamo	0.60	Re NDT Food Services and 787755 Ontario Limited - obtained business name report; prepared business name renewal for filing with Companies and Personal Property Security Branch.
Jan 21, 2011	H.J. Greenwood	1.70	Made changes to Receiver's report, drafted order.
Jan 21, 2011	M.J. MacNaughton	3.00	Discussions re information; correspondence re same; revise draft material; discussion with H. Greenwood re same; review draft fresh foods APA; discussion with M. Arzoumanidis; call with M. Dean and R. Dodick; review revised APA; calls to counsel to prospective purchaser.
Jan 21, 2011	G.J. Zimmerman	0.50	Reviewing and revising draft schedule of marks and reporting to Mike Dean.

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Jan 23, 2011	M. Arzoumanidis	0.80	Review emails from M. MacNaughton, M. Dean and R. Dodick.
Jan 23, 2011	M.J. MacNaughton	1.40	Review Spice and Flour CIMs.
Jan 24, 2011	M. Arzoumanidis	5.80	Review and revise draft information memorandum ("IM"), form of offer and terms and conditions, asset purchase agreements and confidentiality agreements; numerous discussions with M. MacNaughton; emails from and to and meeting with G. Di Girolamo re business name registration renewal; emails to and from G. Zimmerman; emails from and to R. Dodick and M. Dean; review estoppel letters and leases; discussion with M. MacNaughton re same; further revisions to IM and related documents.
Jan 24, 2011	H.J. Greenwood	0.70	Reviewed security documents for language granting security over debtors' books and records.
Jan 24, 2011	B. Hayward	1.00	NDT Food Service: filing of Business Name Registrations at the Ministry of Finance, Companies Branch located at 393 University Avenue. MA
Jan 24, 2011	C.J. Hill	0.20	Meeting with M. MacNaughton re disclosure of documents.
Jan 24, 2011	M.J. MacNaughton	3.20	Consideration of disclosure issue; discussion with M. Dean; review Spice and Flour IMs and discussion with respect to form of agreement, offer and terms and conditions.
Jan 24, 2011	J. Szumski	0.10	Discussed the BMO security documentation with H. Greenwood.
Jan 25, 2011	M. Arzoumanidis	3.10	Emails to and from M. Dean, R. Dodick and M. MacNaughton re issues relating to information memorandum and other issues; review and revise information memorandum; discussions with M. MacNaughton; emails to and from N. Lieberman; call to A. Collins; email from M. Sinkic re lease issues.
Jan 25, 2011	H.J. Greenwood	0.80	Revised order and notice of motion to conform with revised Receiver's First Report.

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Jan 25, 2011	M.J. MacNaughton	2.00	Revise draft receiver's report; discussion with H. Greenwood; discussion with M. Arzoumanidis with respect to insurance proceeds question, confidentiality agreement and related questions; telephone conversation with M. Dean.
Jan 26, 2011	M. Arzoumanidis	2.10	Emails from and to R. Dodick and N. Lieberman; emails from and to S. Sasso re Land Rover issue; call from N. Lieberman re same; draft, review and revise letter to D. Wilder; emails to and from R. Dodick re same; draft, review and revise confidentiality agreement; emails from M. Dean; voice message from A. Collins.
Jan 27, 2011	M. Arzoumanidis	4.10	Draft, review and revise confidentiality agreement; emails from and to M. Dean, R. Dodick and N. Lieberman re lessor and other issues; letter to D. Wilder, S. Sasso and A. Collins re insurance proceeds; discussions with M. MacNaughton.
Jan 27, 2011	H.J. Greenwood	2.40	Drafted factum for confidential motion.
Jan 27, 2011	M.J. MacNaughton	1.30	Deal with AMEX question; call from counsel to Travellers; report to M. Dean; communicate with counsel to BMO re chief miller.
Jan 28, 2011	M. Arzoumanidis	2.10	Emails from S. Sasso re insurance proceeds issue; emails from R. Dodick, M. MacNaughton and M. Dean re confidentiality agreement, sale of Fresh Foods, insurance proceeds issue, and issue relating to information memorandum; revisions to confidentiality agreement; draft letter to D. Wilder re insurance proceeds issue.
Jan 28, 2011	H.J. Greenwood	4.50	Drafted factum for confidential motion.
Jan 28, 2011	M.J. MacNaughton	0.40	Review draft confidentiality agreement.
Jan 31, 2011	M. Arzoumanidis	0.60	Email from R. Dodick re IM; email to L. Galessiere re same; letter to JEVCO and S. Sasso re insurance proceeds; email from and calls to S. Sasso re same.

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Feb 1, 2011	M.J. MacNaughton	2.20	Revise notice of motion and draft order; discussion with H. Greenwood; communicate with counsel to BMO and counsel to Signature; communicate with the court.
Feb 1, 2011	M. Obarzanowski	0.30	Entering business name registration renewal date into corporate tickler system for NDT Food Service due to expire on January 25, 2016.
Feb 2, 2011	M. Arzoumanidis	0.80	Emails from M. MacNaughton, M. Dean and R. Dodick.
Feb 2, 2011	S. Campanaro	5.60	Discussions with P. McCarten; revisions to Amendment, Assignment and Consent; meeting with M. MacNaughton and P. McCarten re same; engaged in further revisions to agreement; circulate same to client for review; receipt and review of comments and revisions from landlord's solicitor; emails to and from M. MacNaughton re same; multiple emails to and from M. Dean; circulate blackline to clients; discussions with M. MacNaughton re further revisions to agreement and circulate same and blackline to clients.
Feb 2, 2011	H.J. Greenwood	1.70	Made changes to draft order, notice of motion, receiver's report; corresponded with Receiver, counsel to BMO and Signature.
Feb 2, 2011	M.J. MacNaughton	2.50	Deal with lease assignment issues; discussions with P. McCarten, S. Campanaro and others.
Feb 2, 2011	W.P. McCarten	1.80	Calls and correspondence re assignment of lease; instructions to Stephanie Campanaro; meeting with Michael MacNaughton; further meeting with Stephanie Campanaro; review of further revision to assignment and providing comments on purchaser's revision.
Feb 3, 2011	M. Arzoumanidis	1.00	Review receiver's first report with a view to preparing draft motion materials re sale approval of Food and Catering Division; emails from M. Dean and others re second receiver's report.
Feb 3, 2011	S. Campanaro	0.10	Email from M. Dean.

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Feb 3, 2011	H.J. Greenwood	2.40	Sent email to counsel for BMO and Signature; assembled motion record; reviewed Receiver's Second Report.
Feb 3, 2011	M.J. MacNaughton	1.00	Discussion with respect to sale approval motion.
Feb 3, 2011	W.P. McCarten	0.20	Correspondence and review of documents.
Feb 4, 2011	M. Arzoumanidis	1.00	Review draft second report of the receiver.
Feb 4, 2011	M.J. MacNaughton	1.50	Finalize record for motion before Morawetz J.; communication with counsel to BMO and counsel to Signature; review material for sale approval motion.
Feb 6, 2011	M. Arzoumanidis	3.10	Review and revise revised second report of the receiver; email M. MacNaughton re same.
Feb 7, 2011	M. Arzoumanidis	3.20	Emails to and meetings with M. MacNaughton; continue preparing, reviewing and revising motion materials and report; emails to M. Dean and R. Dodick re same; emails from and to A. Collins.
Feb 7, 2011	H.J. Greenwood	2.40	Delivered confidential motion record to Morawetz J.; prepared brief of authorities; assembled factum and book of authorities.
Feb 7, 2011	M.J. MacNaughton	1.00	Prepare for motion before Morawetz J.
Feb 8, 2011	M. Arzoumanidis	2.80	Review correspondence from M. Sinkic; emails to and from I. Eckoldt and R. Dodick; emails from and call to M. Lerner; emails from and to M. MacNaughton and M. Dean; emails from A. Collins re second report; revise report and draft motion materials; calls to and from commercial list re confirmation of motion date; draft letters to service list.
Feb 8, 2011	J. Colle	0.20	Sidebar cases referred to in factum for Harriet Greenwood.
Feb 8, 2011	H.J. Greenwood	0.90	Assembled motion materials; edited draft order and emailed counsel to BMO and Signature.
Feb 8, 2011	M.J. MacNaughton	2.60	Review factum for motion before Morawetz J.; discussion with H. Greenwood; review motion material for motion for approval of fresh foods business; discussion with M. Arzoumanidis.

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Feb 9, 2011	M. Arzoumanidis	5.70	Revisions to motion materials including second report, notice of motion and draft order; emails from and calls to G. Goldfarb re motion materials; numerous emails from and to M. Dean, R. Dodick and M. MacNaughton; meeting with M. MacNaughton; revise letter to service list; draft letter to commercial list office; prepare appendices to second report; prepare bound copy of sealed appendices; prepare for service of motion record including updating service list; attend to other service issues.
Feb 9, 2011	M.J. MacNaughton	2.50	Prepare for motion before Morawetz J.
Feb 10, 2011	M. Arzoumanidis	2.00	Emails from and to M. Dean; email from National City; continue service of motion record; prepare affidavit of service; prepare materials for filing; memo to rounds clerk re same; calls from and to M. Lerner.
Feb 10, 2011	H.J. Greenwood	2.00	Prepared for and attended confidential motion.
Feb 10, 2011	M.J. MacNaughton	3.50	Prepare for and attend on motion before Morawetz J.; take out order.
Feb 10, 2011	L. White	0.40	Filed a Motion.
Feb 11, 2011	M. Arzoumanidis	1.80	Email from and to M. Lerner; discussions with M. MacNaughton; emails from and to M. Fecenko and G. Zimmerman re IP issues; review asset purchase agreement re IP issues; emails from and to R. Dodick and M. Dean re equipment lessor issues; letter to J. Simpson.
Feb 11, 2011	M.J. MacNaughton	1.00	Communicate with counsel to Signature; communicate with counsel to BMO; review letter re Aureus; discussion with M. Arzoumanidis re motion on 16 Feb and re factum.
Feb 12, 2011	M. Arzoumanidis	0.40	Emails from G. Zimmerman, M. MacNaughton and M. Dean re IP Issues.
Feb 12, 2011	G.J. Zimmerman	0.40	Reviewing email, demand letter on behalf of Zinck, etc.; email re strategy.
Feb 13, 2011	G.J. Zimmerman	0.10	Reviewing and reporting email re loretafoods.com domain name, etc.

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Ernst & Young Inc.

Feb 14, 2011	M. Arzoumanidis	4.30	Emails from and to M. Dean, R. Dodick, M. MacNaughton and G. Zimmerman re copyright issues; emails to B. Atienza re corporate searches; review searches; email to G. Goldfarb re closing date; research for and prepare factum re sale approval motion; review and revise same.
Feb 14, 2011	E. Atienza	0.30	Conducted corporate information search.
Feb 14, 2011	D. Brinza	0.60	Re Loretta Foods - Whois search for owners of www.lorettafoods.com; copyright registration search; reporting emails.
Feb 14, 2011	G.J. Zimmerman	0.60	Further emails re copyright, etc., including searching.
Feb 15, 2011	M. Arzoumanidis	4.80	Emails from and to L. Galasserie, R. Dodick, M. Dean, J. Simpson; register with PACER re Synergy bankruptcy; review letter to M. Lerner; finalize factum; prepare book of authorities; prepare letters to service list re factum; prepare late filing form; call from K. Wasserman re Brysan; serve factum and book of authorities; meeting with J. Murdock re filing same; call with L. Galasserie and M. MacNaughton; calls with M. Dean; prepare for sale approval motion.
Feb 15, 2011	M.J. MacNaughton	2.00	Deal with concerns raised by Signature and possible opposition to sale; letter to M. Lerner re same; discussion with M. Dean; discussion with M. Arzoumanidis re Travellers position; consider supplementary report; resolve matter; discussion with M. Arzoumanidis re motion for approval of fresh foods sale.
Feb 15, 2011	J. Murdock	1.30	Assisted M. Arzoumanidis with factum citations; filed motion materials and factum.
Feb 16, 2011	M. Arzoumanidis	3.20	Prepare for and attend court re sale approval motion; attend at commercial list office to have order entered; email to service list re same; review asset purchase agreement re conditions to close; meeting with A. Lin re same; meeting with M. MacNaughton; emails to and from M. Dean re closing conditions.

Ernst & Young Inc.

March 18, 2011
Invoice # 696726822
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Feb 16, 2011	A.W. Lin	1.20	Discussion with Arzoumanidis, Mary re documents needed for asset purchase agreement; draft direction and bring down certificate and document list.
Feb 16, 2011	M.J. MacNaughton	0.30	Follow up on provision of information.
Feb 16, 2011	L. White	0.40	Entered an order.
Feb 17, 2011	M. Arzoumanidis	5.30	Call from J. Hauge (Leasbank) re status of receivership; prepare closing documents; meeting with M. MacNaughton; numerous emails and calls to and from G. Goldfarb re closing documents; review and revise closing documents; update closing document list; emails to and from M. Dean re closing; emails and call from I. Eckoldt re termination letter; emails to M. Certosimo and S. Sorensen re same; emails and call from same re same.
Feb 17, 2011	A.W. Lin	0.10	Amend direction per instructions from Arzoumanidis, Mary.
Feb 17, 2011	M.J. MacNaughton	0.80	Discussion with M. Dean; call with respect to access to documents and information.
Feb 17, 2011	S.E. Sorensen	0.80	Advice to M. Arzoumanidis re draft termination letter and extent of employment law exposure for receiver/trustee.
Feb 18, 2011	M. Arzoumanidis	5.40	Calls and emails from G. Goldfarb; further revisions to closing documents; emails from S. Sorensen; revise termination letter; emails to M. Dean and I. Eckoldt; attend to closing of sale; calls and email to C. Piersanti re payment of lease amounts.
Feb 18, 2011	M.J. MacNaughton	1.00	Review US bankruptcy material; discussion with M. Dean; discussion with M. Arzoumanidis; discussion with respect to ND Holdings.
Feb 18, 2011	J. Murdock	0.90	Filed Certificate with Court for M. Arzoumanidis.
Feb 22, 2011	M. Arzoumanidis	1.20	Email to M. Dean and I. Eckoldt re accounts receivable listing; email to G. Goldfarb re same; attend to post-closing matters; letter to G. Goldfarb re same.
Feb 23, 2011	M. Arzoumanidis	0.50	Letter to M. Dean re closing; organize files; email from L. Galasserie re leased equipment.
Feb 23, 2011	M.J. MacNaughton	0.20	Discussion with M. Dean re lease question.

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

March 18, 2011
Invoice # 696726822
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Ernst & Young Inc.

Feb 24, 2011	M. Arzoumanidis	0.80	Email from and to N. Tierney of National City Commercial Capital; update service list; email to and from A. Fournier re same; emails from M. Dean and M. MacNaughton.
Feb 24, 2011	M.J. MacNaughton	0.40	Receipt of letter from R. Quance; discussion with M. Dean; prepare letter to R. Quance.
Feb 25, 2011	M. Arzoumanidis	0.30	Emails to M. Dean and I. Eckoldt re outstanding issues.
Feb 25, 2011	M.J. MacNaughton	0.20	Revise letter to R. Quance and send same.
Feb 28, 2011	M. Arzoumanidis	0.20	Emails from and to M. Dean.

TO OUR FEES
Less Discount
FEE BALANCE

\$ 127,664.50
(15,319.74)

112,344.76

Ernst & Young Inc.

March 18, 2011
Invoice # 696726822
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FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	121.30	\$ 290.40	\$ 35,225.52
E. Atienza	1.00	202.40	202.40
D. Brinza	0.60	299.20	179.52
S. Campanaro	5.70	352.00	2,006.40
J. Colle	0.20	171.60	34.32
G. DiGirolamo	0.80	202.40	161.92
H.J. Greenwood	50.10	277.20	13,887.72
B. Hayward	1.00	176.00	176.00
C.J. Hill	0.20	712.80	142.56
R. Jaipargas	0.20	558.80	111.76
A.W. Lin	1.30	343.20	446.16
M.J. MacNaughton	73.20	734.80	53,787.36
W.P. McCarten	2.00	651.20	1,302.40
J. Murdock	5.30	171.60	909.48
M. Obarzanowski	0.30	158.40	47.52
M. Scisizzi	0.50	572.00	286.00
S.E. Sorensen	0.80	413.60	330.88
J. Szumski	0.30	277.20	83.16
L. White	0.80	171.60	137.28
G.J. Zimmerman	4.10	704.00	2,886.40
	<u>269.70</u>		<u>\$ 112,344.76</u>

DISBURSEMENTS:

Non-Taxable

Filing Fees \$1,007.00

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

March 18, 2011
Invoice # 696726822
Page 16

Ernst & Young Inc.

Total Non-Taxable Disbursements

1,007.00

Taxable

G=GST; Q=QST; H=HST; P=PST

Binding Charges	601.22	H
Copies	3,426.90	H
Courier	1,469.16	H
Cyberbahn Search (Disbs)	101.00	H
Cyberbahn Search (Fees)	90.00	H
Fax Pages	8.75	H
Long Distance - Telephone	0.28	H
Stationery	9.07	H
Taxi	18.75	H
Westlaw Searches	504.00	H

Total Taxable Disbursements

6,229.13

Total Disbursements

7,236.13

Total Fees and Disbursements

119,580.89

HST on Fees and Taxable Disbursements

15,414.61

TOTAL THIS INVOICE

\$ 134,995.50

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

April 19, 2011

Invoice # 696737279

Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to March 31, 2011 in connection with the above matter as described in the attached.

Fees	\$ 19,799.50
Less Discount	(2,375.94)
Fee Balance	<u>17,423.56</u>
Disbursements	699.19
HST on Fees and Taxable Disbursements	<u>2,339.44</u>
Total this Invoice	<u>\$ 20,462.19</u> ✓

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP



By:

Michael J. MacNaughton

Ernst & Young Inc.

April 19, 2011
Invoice # 696737279
Page 2

PROFESSIONAL SERVICES RENDERED to March 31, 2011

Mar 1, 2011	E. Atienza	0.40	Received instructions from M. Arzoumanidis; conducted corporate information searches.
Mar 1, 2011	E. Atienza	0.40	Conducted corporate information searches.
Mar 2, 2011	M. Arzoumanidis	3.00	Prepare for and attend meeting with M. Dean; attend meeting with L. Galasserie and G. Camelino; discussions with M. MacNaughton; call from I. Eckholdt; email to same; emails from and to M. Dean.
Mar 8, 2011	M. Arzoumanidis	0.90	Emails from M. MacNaughton re EDC policy; review files re same; emails to M. Dean, R. Dodick and M. MacNaughton; emails from and to M. Dean re Flour APA; email from D. Chaiton re Aureus; email to S. Graff.
Mar 8, 2011	J. Szumski	0.70	Reviewed background and documentation concerning a possible EDC claim by the receiver or the Bank of Montreal; exchanged emails with Michael MacNaughton concerning same.
Mar 9, 2011	M.J. MacNaughton	0.70	discussion with M. Arzoumanidis re EDC policy; review offer re flour business;
Mar 10, 2011	M. Arzoumanidis	1.10	Calls from and to D. Chaiton re Aureus; call from A. Collins; review EDC policy; email to D. Chaiton; call and email to M. Dean; call from and to F. Grosso of LiftCapital;
Mar 10, 2011	M.J. MacNaughton	0.30	discussion with M. Arzoumanidis re sale options;
Mar 11, 2011	M. Arzoumanidis	2.00	Emails to and from D. Chaiton; call from F. Grosso re Lift Capital; emails to same re same; emails from and to R. Dodick and M. Dean.
Mar 11, 2011	M.J. MacNaughton	0.70	discussion with M. Dean with respect to sales process and equipment lessors;

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Ernst & Young Inc.

Mar 14, 2011	M. Arzoumanidis	2.50	Emails to and from M. Dean and other re lease issues; review Aureus documentation; emails from and to D. Chaiton; email from and to M. MacNaughton re estate litigation issue; email from and to R. Dodick re asset purchase agreement relating to the flour division.
Mar 14, 2011	M.J. MacNaughton	0.20	discussion with M. Arzoumanidis with respect to Aureus communication;
Mar 15, 2011	M. Arzoumanidis	2.80	Call from R. Dodick; email from M. Dean re MCAP; correspondence from A. Sanche re insurance proceeds; review same; email to B. Atienza re PPSA search; review same; research, review and analysis of case law on PPSA issue; emails to and from M. MacNaughton re same; emails from and to J. Leahy; emails to and from R. Dodick.
Mar 15, 2011	E. Atienza	0.20	Ordered PPSA printout from Companies and Personal Property Security Branch.
Mar 16, 2011	M. Arzoumanidis	2.20	Numerous emails from and to M. Dean, R. Dodick and M. MacNaughton re various issues; emails from and to G. Camelino re Travelers.
Mar 17, 2011	M. Arzoumanidis	3.30	Numerous emails from and to R. Dodick and M. Dean re various issues relating to the receivership proceedings; emails from and to G. Camelino; review asset purchase agreement re flour; calls and email to A. Collins; correspondence re MCAP.
Mar 17, 2011	M.J. MacNaughton	0.50	deal with sale issues;
Mar 18, 2011	M. Arzoumanidis	3.30	Meeting with M. MacNaughton; call from M. Dean; review and revise APA re Flour Division; emails to and from R. Dodick; correspondence to W. Dunlop.
Mar 18, 2011	M.J. MacNaughton	0.50	discussion with M. Arzoumanidis with respect to sales issues and Aureus;
Mar 19, 2011	M. Arzoumanidis	2.00	Review revised APA; revisions to same; emails to R. Dodick re same.
Mar 20, 2011	M. Arzoumanidis	0.10	Emails from R. Dodick re sale agreement.
Mar 21, 2011	M. Arzoumanidis	0.20	Emails from R. Dodick and others re sale agreement.

Ernst & Young Inc.

April 19, 2011
Invoice # 696737279
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Mar 22, 2011	M. Arzoumanidis	2.40	Email from and to R. Dodick re APA; call to R. Dodick; review correspondence from Quest Automotive; draft correspondence; draft full and final release; draft memo to M. Dean re same; call from D. Chaiton; emails to M. Dean and M. MacNaughton.
Mar 22, 2011	M.J. MacNaughton	0.40	receipt of correspondence from counsel to J. Gatti; forward same to M. Dean; consider use of US transcripts; email to M. Dean re same;
Mar 22, 2011	M.J. MacNaughton	0.20	deal with Aureus and related matters;
Mar 23, 2011	M. Arzoumanidis	4.00	Continue preparing memo to M. Dean re lease issue; review potential purchaser's revisions to APA; call from M. MacNaughton re sales process; review sales process order; email to M. MacNaughton re same; meetings with M. Macnaughton; emails to and calls from R. Dodick; email from D. Chaiton; call and emails from M. Dean.
Mar 23, 2011	M.J. MacNaughton	0.20	Letter to counsel to J. Gatti in response to his;
Mar 23, 2011	M.J. MacNaughton	0.20	conference call with S. Graff and M. Dean re letter from J. Gatti's counsel;
Mar 24, 2011	M. Arzoumanidis	4.30	Email to D. Chaiton; email to D. Ross re EDC insurance issues; continue preparing memo on lease issues; call from R. Dodick re auction agreement; prepare same; prepare bill of sale; emails to and from R. Dodick and J. Szumski; discussion with G. Zimmerman re IP issues.
Mar 24, 2011	M.J. MacNaughton	0.20	meeting with M. Arzoumanidis to review draft bill of sale, auction agreement, Aureus issues and related matters;
Mar 24, 2011	J. Szumski	1.00	Reviewed the auction agreement and bill of sale and prepared comments in respect of same.
Mar 24, 2011	G.J. Zimmerman	0.40	Conference with Mary Arzoumanidis regarding transfer of trade-mark registrations, etc.
Mar 25, 2011	M. Arzoumanidis	1.80	Review auction agreement and bill of sale; discussion with M. Macnaughton and M. Dean; emails to R. Dodick; emails from D. Chaiton; emails to M. MacNaughton.

Ernst & Young Inc.

April 19, 2011
Invoice # 696737279
Page 5

Mar 25, 2011	J. Szumski	0.90	Provided comments on the auction agreement and bill of sale; met with Mary Arzoumanidis to discuss same.
Mar 28, 2011	M. Arzoumanidis	1.00	Correspondence to A. Sanche; call to same; meeting with M. MacNaughton re lessor issues; emails from D. Chaiton, M. Macnaughton, M. Dean, G. Goldfarb and R. Dodick.
Mar 29, 2011	M. Arzoumanidis	0.80	Emails from R. Dodick and M. Dean re Flour sale; call and emails from and to A. Sanche re insurance proceeds issue; call and email from and to D. Downs re National Leasing.
Mar 30, 2011	M. Arzoumanidis	0.80	Review file re National Leasing; email to and from R. Dodick re same; draft correspondence to D. Downs and call to same re same; email from M. Dean re same.
Mar 31, 2011	M. Arzoumanidis	0.80	Call from D. Downs re National Leasing; review agreement of purchase and sale re Flour Division; emails from and to M. Dean; emails from and to M. MacNaughton; emails to G. Zimmerman; email from J. Leahy.
Mar 31, 2011	H.J. Greenwood	5.20	Reviewed correspondence, telephone attendance with M. MacNaughton, drafted update letter re Brunway shares.
Mar 31, 2011	G.J. Zimmerman	0.50	Reviewing and responding to email regarding transfer of marks and consequences of not transferring marks.

TO OUR FEES
Less Discount
FEE BALANCE

\$ 19,799.50
(2,375.94)

17,423.56

Ernst & Young Inc.

April 19, 2011
Invoice # 696737279
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FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	39.30	\$ 290.40	\$ 11,412.72
E. Atienza	1.00	202.40	202.40
H.J. Greenwood	5.20	277.20	1,441.44
M.J. MacNaughton	4.10	734.80	3,012.68
J. Szumski	2.60	277.20	720.72
G.J. Zimmerman	0.90	704.00	633.60
	<u>53.10</u>		<u>\$ 17,423.56</u>

DISBURSEMENTS:

Non-Taxable

Filing Fees \$127.00

Total Non-Taxable Disbursements 127.00

Taxable

G=GST; Q=QST; H=HST; P=PST

Binding Charges	473.40	H
Copies	3.60	H
Courier	10.19	H
Cyberbahn Search (Disbs)	22.00	H
Cyberbahn Search (Fees)	20.00	H
PPSA Searches	8.00	H
Westlaw Searches	<u>35.00</u>	H

Total Taxable Disbursements 572.19

Total Disbursements 699.19

Ernst & Young Inc.

April 19, 2011
Invoice # 696737279
Page 7

Total Fees and Disbursements	18,122.75
HST on Fees and Taxable Disbursements	2,339.44
TOTAL THIS INVOICE	<u>\$ 20,462.19</u>

EXHIBIT "B"

**Fees and Disbursements Summary of Borden Ladner Gervais LLP
for the period from 27 November 2010 to 16 May 2012**

Name of Professional	Total Hours Billed	Hourly Rate (\$/hr)	Total Charged
Arzoumanidis, Mary	328.80	323.10	95,483.52
Atienza, Elizabeth	4.50	225.09	910.80
Brinza, Daniel	0.60	340.00	179.52
Camparano, Stephanie	5.70	400.00	2,006.40
Di Felice, Dolores	4.50	528.00	2,376.00
DiGirolamo, Gloria	0.80	230.00	161.92
Franklin, Melany V.	2.00	466.40	932.80
Grant, Jenna	0.20	195.00	34.32
Greenwood, Harriet	120.10	298.79	33,291.72
Hayward, Brent	1.90	192.42	334.40
Hill, Craig J.	2.50	802.22	1,782.00
Hughes, Kimberley	3.10	167.20	518.32
Jaipargas, Roger	0.20	635.00	111.76
Kam, Camille	1.40	309.60	388.08
Kasun, Janet E.	0.80	400.00	281.60
Lin, Angela W.	1.30	390.00	446.16
MacNaughton, Michael J.	146.30	806.58	107,501.24
McCarten, W. Paul	5.50	683.49	\$3,581.60
Murdock, Johanna	5.30	195.00	909.48
Obarzanowski, Margaret	0.30	180.00	47.52
Pasquino, Nick G.	0.20	315.00	55.44
Rappos, Sam	0.30	396.00	118.80
Sclisizzi, Martin	4.20	581.29	2,402.40
Smith, Douglas O.	0.70	440.00	308.00
Sorensen, Susan E.	0.80	470.00	330.88
Strandberg, Jacqueline	7.10	195.00	1,218.36
Szumski, James	38.60	280.04	10,699.92
Tardiff, Phillippe	0.20	638.00	127.60
Tu, Linda	0.70	195.00	120.12
White, Larry	1.60	195.00	274.56
Zimmerman, Gordon J.	6.90	800.00	4,857.60
TOTAL:	697.10	(average) \$427.30	\$271,792.84
TOTAL FEES			\$271,792.84
TOTAL TAXABLE DISBURSEMENTS			\$14,283.88
TOTAL FEES AND DISBURSEMENTS EXCLUDING HST			\$286,076.72
HST			\$37,189.97
TOTAL NON-TAXABLE DISBURSEMENTS			\$1,519.00
TOTAL FEES AND TAXABLE AND NON-TAXABLE DISBURSEMENTS INCLUDING HST			\$324,785.69

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
ROGER JAIPARGAS**
(sworn 18 May 2012)

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

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.

TOR01: 4920944: v1

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

May 16, 2011

Invoice # 696745222
Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to April 30, 2011 in connection with the above matter as described in the attached.

Fees	\$ 10,502.50
Less Discount	(1,260.30)
Fee Balance	9,242.20
Disbursements	101.26
HST on Fees and Taxable Disbursements	1,214.65
Total this Invoice	<u>\$ 10,558.11</u> ✓

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP



By:
Michael J. MacNaughton

Ernst & Young Inc.

May 16, 2011
Invoice # 696745222
Page 2

PROFESSIONAL SERVICES RENDERED to April 30, 2011

Apr 1, 2011	M. Arzoumanidis	0.50	Email to B. Atienza re corporate searches; review corporate searches; email to J. Leahy re Aureus; emails to M. Dean, R. Dodick and M. MacNaughton re same.
Apr 1, 2011	E. Atienza	0.30	Conducted corporate information search.
Apr 4, 2011	M. Arzoumanidis	1.50	Emails re flour sale; review asset purchase agreement re conditions to close; emails from and to M. Dean; emails from and to M. MacNaughton; calls from and emails to A. Sanche; correspondence from same re Receiver release; call from and emails to R. Dodick.
Apr 4, 2011	M.J. MacNaughton	0.20	Review conditions contained in flour APA.
Apr 5, 2011	M. Arzoumanidis	0.90	Email from M. Dean re National Leasing; email to and from R. Dodick re lease issues; review draft Receiver's report.
Apr 6, 2011	M. Arzoumanidis	2.40	Attend Spice Auction; email from R. Dodick; review Receiver's Report; email from G. Goldfarb re release and indemnity agreement; review same.
Apr 7, 2011	M. Arzoumanidis	1.10	Emails to and from M. Dean and A. Sanche re insurance proceeds; email from and to R. Dodick re Indemnity Agreement; review agreement and provide comments; email from same re flour sale update; email from G. Camelino re Travelers; emails from R. Dodick re same.
Apr 8, 2011	M. Arzoumanidis	1.00	Review email from D. Downs re National Leasing; emails from and to G. Camelino; emails from and to M. Dean; emails to M. MacNaughton and discussion with same.
Apr 8, 2011	M.J. MacNaughton	0.20	Consider IP issue.
Apr 8, 2011	G.J. Zimmerman	0.10	Emails re applications and registrations.
Apr 11, 2011	M. Arzoumanidis	4.30	Email from M. Dean; call from M. MacNaughton re draft Receiver's Report; review and revise same; email to M. Dean and R. Dodick re same; draft motion materials.

May 16, 2011
Invoice # 696745222
Page 3

Ernst & Young Inc.

Apr 12, 2011	M. Arzoumanidis	0.60	Numerous emails from M. Dean, R. Dodick, M. MacNaughton and G. Zimmerman.
Apr 12, 2011	G.J. Zimmerman	0.60	Reviewing sale documentation.
Apr 13, 2011	M. Arzoumanidis	2.20	Discussion with M. MacNaughton re trademark issue; email to R. Dodick re same; email to G. Camelino and L. Galassiere; review of offer re Loretta Spice trademarks; call with R. Dodick; call to and from A. Stevens; emails to and from same; numerous emails with G. Zimmerman and M. MacNaughton.
Apr 13, 2011	M.J. MacNaughton	0.20	Deal with trademark question.
Apr 13, 2011	G.J. Zimmerman	0.80	Reviewing file, updating searches, preparing assignment and reporting.
Apr 14, 2011	M. Arzoumanidis	5.00	Emails and call from and to R. Dodick; call to and emails from and to A. Stevens; discussion with R. Jaipargas; draft bill of sale; revisions to same; emails and call to G. Zimmerman; revisions to assignment; draft letter to A. Stevens.
Apr 14, 2011	G.J. Zimmerman	0.40	Reviewing emails; reviewing draft Bill of Sale; telephone call with Mary Arzoumanidis.
Apr 15, 2011	M. Arzoumanidis	1.50	Emails from and to A. Stevens; emails and calls to and from R. Dodick.
Apr 18, 2011	M. Arzoumanidis	0.30	Call from M. MacNaughton; email to R. Dodick.
Apr 18, 2011	H.J. Greenwood	1.60	Conducted research re scope of litigation privilege.
Apr 18, 2011	M.J. MacNaughton	0.30	Answer privilege question.
Apr 20, 2011	M. Arzoumanidis	0.50	Emails from R. Dodick.
Apr 25, 2011	M. Arzoumanidis	0.50	Call to R. Hogan re lease negotiations status; emails from and to R. Dodick re same; review and revise Appendix F to Third Report.
Apr 25, 2011	M.J. MacNaughton	0.20	Review Synergy and related US materials and Quality Foods state proceedings.
Apr 26, 2011	M. Arzoumanidis	0.20	Emails from M. Dean and R. Dodick.
Apr 26, 2011	M. Arzoumanidis	0.20	Emails from M. Dean and R. Dodick.

Ernst & Young Inc.

May 16, 2011
Invoice # 696745222
Page 4

TO OUR FEES	\$ 10,502.50
Less Discount	(1,260.30)
FEE BALANCE	<u>9,242.20</u>

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	22.70	\$ 290.40	\$ 6,592.08
E. Atienza	0.30	202.40	60.72
H.J. Greenwood	1.60	277.20	443.52
M.J. MacNaughton	1.10	734.80	808.28
G.J. Zimmerman	1.90	704.00	1,337.60
	<u>27.60</u>		<u>\$ 9,242.20</u>

DISBURSEMENTS:

Taxable

G=GST; Q=QST; H=HST; P=PST

Binding Charges	\$4.60	H
Conference Calls	8.76	H
Copies	56.40	H
Cyberbahn Search (Disbs)	11.00	H
Cyberbahn Search (Fees)	10.00	H
Westlaw Searches	<u>10.50</u>	H

Total Taxable Disbursements	<u>101.26</u>
-----------------------------	---------------

Total Disbursements	101.26
---------------------	--------

Total Fees and Disbursements	<u>9,343.46</u>
------------------------------	-----------------

HST on Fees and Taxable Disbursements	1,214.65
---------------------------------------	----------



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
Scotia Plaza, 40 King St W
Toronto, ON, Canada M5H 3Y4
T 416.367.6000 F 416.367.6749
blg.com

Ernst & Young Inc.

May 16, 2011
Invoice # 696745222
Page 5

TOTAL THIS INVOICE

\$ 10,558.11



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
Scotia Plaza, 40 King St W
Toronto, ON, Canada M5H 3Y4
T 416.367.6000 F 416.367.6749
blg.com

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

May 16, 2011
Invoice # 696745222
MJM/MJM

Re: Project Loretta

File No: 005258/000007

REMITTANCE COPY

Fees	\$ 10,502.50
Less Discount	(1,260.30)
Fee Balance	<u>9,242.20</u>
Disbursements	101.26
HST on Fees and Taxable Disbursements	<u>1,214.65</u>
Total this Invoice	<u>\$ 10,558.11</u>

PLEASE RETURN THIS COPY WITH YOUR PAYMENT
MAKE CHEQUES PAYABLE TO BORDEN LADNER GERVAIS LLP

Alternatively, payment may be wired to:

The Bank of Nova Scotia
Toronto Business Support Centre
40 King Street West
Toronto, Ontario
M5H 1H1

Bank #: 002
Bank Transit #: 47696
Swift Code: NOSCCATT
General Canadian Fund Account#: 80002 14221 11
U.S. Fund Account #: 80002 51181 15
Please include our invoice number with your wiring instructions

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

Date Printed: May 11, 2011 11:50:14 ET

Time Thru: Apr 30, 2011
Disbursements Thru: Apr 30, 2011
Prebill Requested by: Ho, Bevan
Prebill Requested on: May 3, 2011
Prebill Printed by: Power, Julia
Matter Language: EN

005258 Ernst & Young Inc.
000007 Project Loretta

Matter Resp. Lawyer: 21719 M.J. MacNaughton
Matter Billing Lawyer: 21719 M.J. MacNaughton
Client Resp. Lawyer: 20360 C.J. Hill

Billing Notes:
Need to apply 12% manual discount

TIME SUMMARY

Rank	Tkpr No.	Timekeeper	Location	Last Time Worked Date	Hours	Avg. Std Rate	Avg. Rate	Amount
Partner	21719	M. J. MacNaughton	TOR	May 4, 2011	1.10	880.00	835.00	918.50
Partner	20260	G. J. Zimmerman	TOR	Apr 14, 2011	1.90	820.00	800.00	1,520.00
Associate	25363	M. Arzoumanidis	TOR	Apr 26, 2011	22.70	380.00	330.00	7,491.00
Associate	25577	H. J. Greenwood	TOR	Apr 18, 2011	1.60	320.00	315.00	504.00
Law Clerk/Paralegal	20150	E. Atienza	TOR	Apr 1, 2011	0.30	240.00	230.00	69.00
TOTALS:					27.60			\$10,502.50

Time Value at Standard Rate: \$ 11,736.00

Fee Amount:	\$ 9242.20	Check if this is a final bill:	☐
Fee Write Up/Down:	\$ 1260.30	Reason for Write-off:	12.0% Bmo back pay discount
Disb Write Up/Down:	\$	Reason for Write-off:	Bmo approved E+Y as Receiver
Lawyer Signature:		Group Head Signature:	

DISBURSEMENT SUMMARY

Disb Code	Description	Amount
1149	Cyberbahn Searches (Fees)	10.00
1150	Cyberbahn Searches (Govt. Disb.)	11.00
248	Photocopies - Internal	53.10
314	Westlaw Searches	10.50

Prebill # 3977999

Time Thru: Apr 30, 2011

Disbursements Thru: Apr 30, 2011

Prebill Requested by: Ho, Bevan

Prebill Requested on: May 3, 2011

Prebill Printed by: Power, Julia

Matter Language: EN

005258 Ernst & Young Inc.

000007 Project Loretta

Matter Resp. Lawyer: 21719 M.J. MacNaughton

Matter Billing Lawyer: 21719 M.J. MacNaughton

Client Resp. Lawyer: 20360 C.J. Hill

Billing Notes:

Need to apply 12% manual discount

382	Binding Charges - Internal	4.60
407	Scanning Cost	3.30
447	Telephone Conference Calls	8.76
TOTALS:		\$101.26

PREBILL SUMMARY

Time in Hours: 27.60

Time in Dollars: \$10,502.50

Taxable Disbursements: 101.26

Non-Taxable Disbursements: 0.00

ONHST 1,378.49

Prebill Total \$11,982.25

TRUST SUMMARY

Matter Office: TOR

Bank Office Description

Balance

Pooled: Available Amount Invested:

NOTE: AVAILABLE AMOUNT

ONLY FUNDS HELD IN THE MATTER OFFICE WILL SHOW ON THE BILL. PLEASE CONTACT ACCOUNTING IF YOU ARE USING FUNDS HELD IN ANOTHER OFFICE.

Please apply \$ from trust to pay the bill.

Lawyer Signature: _____

Prebill # 3977999

Date Printed: May 11, 2011 11:50:14 ET

Time Thru:	Apr 30, 2011	005258	Ernst & Young Inc.	Matter Resp. Lawyer: 21719 M.J. MacN...
Disbursements Thru:	Apr 30, 2011			Matter Billing Lawyer: 21719 M.J. MacN...
Prebill Requested by:	Ho, Bevan	000007	Project Loretta	Client Resp. Lawyer: 20360 C.J. Hill
Prebill Requested on:	May 3, 2011			Billing Notes:
Prebill Printed by:	Power, Julia			Need to apply 12% manual discount
Matter Language:	EN			

MATTER SUMMARY

Matter Office:	TOR		
Matter Prof. Group:	FSG		
Tax Jurisdiction:	ONH		
Bill Format:	BLG9		
Bill Frequency:	M		
Special Fee Rate Set:	n/a		
Special Disb. Rate Set:	n/a		
Matter Exception Rates:	Yes		
Billing Address:			
Ernst & Young Inc.			
Ernst & Young Tower			
Toronto-Dominion Centre			
PO Box 251			
Toronto, ON M5K 1J7			
Attention: Mike P. Dean			
Senior Vice President			
Billing History:			
Last Bill Date:	Apr 19, 2011		
Last Bill-thru Date:	Mar 31, 2011		
Last Bill Amount:	20,462.19		
*Total Fees Billed:	243,595.88		
*Total Hours Billed:	584.10		
*Time Value Billed:	261,291.56		
*Regular Variance:	(17,695.68)		
Last Payment Date:	Jan 5, 2011		
Last Payment Amount:	45,315.47		
Budget Information:			
Fees Worked:	256,853.88		
Budget:	0.00		
% to Budget:	0%		
Accounts Receivable:			
0-60 days:	155,457.69		
61-90 days:	0.00		
91-120 days:	0.00		
121-180 days:	87,107.11		
Over 180 days:	0.00		
Total A/R:	242,564.80		
Year-to-date Write-offs:			
Time in Hours:	0.00		
Time in Dollars:	17,695.68		
Disbursements:	0.00		
A/R Fees:	0.00		
A/R Disbursements:	0.00		

* (from Nov 1, 1999) Pre-CMS statistical information is available from Acctg upon request

Prebill # 3977999

Date Printed: May 11, 2011 11:50:14 ET

Matter Resp. Lawyer: 21719 M.J. MacNaughton
 Matter Billing Lawyer: 21719 M.J. MacNaughton
 Client Resp. Lawyer: 20360 C.J. Hill

Billing Notes:

Need to apply 12% manual discount

Ernst & Young Inc.

005258

Apr 30, 2011

Project Loretta

000007

Apr 30, 2011

Ho, Bevan

May 3, 2011

Power, Julia

EN

TIME DETAILS (through April 30, 2011)

<u>Date</u>	<u>Time ID</u>	<u>Tkpr No.</u>	<u>Timekeeper</u>	<u>Loc.</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Instructions</u>
Apr 1, 2011	21624804	25363	M. Arzoumanidis	TOR	Email to B. Atienza re corporate searches; review corporate searches; email to J. Leahy re Aureus; emails to M. Dean, R. Dodick and M. MacNaughton re same.	0.50	330.00	165.00	
Apr 1, 2011	21644006	20150	E. Atienza	TOR	Conducted corporate information search.	0.30	230.00	69.00	
Apr 4, 2011	21638521	25363	M. Arzoumanidis	TOR	Emails re flour sale; review asset purchase agreement re conditions to close; emails from and to M. Dean; emails from and to M. MacNaughton; calls from and emails to A. Sanche; correspondence from same re Receiver release; call from and emails to R. Dodick.	1.50	330.00	495.00	
Apr 4, 2011	21639991	21719	M. J. MacNaughton	TOR	review conditions contained in flour APA;	0.20	835.00	167.00	
Apr 5, 2011	21644496	25363	M. Arzoumanidis	TOR	Email from M. Dean re National Leasing; email to and from R. Dodick re lease issues; review draft Receiver's report.	0.90	330.00	297.00	
Apr 6, 2011	21650171	25363	M. Arzoumanidis	TOR	Attend Spice Auction; email from R. Dodick; review Receiver's Report; email from G. Goldfarb re release and indemnity agreement; review same.	2.40	330.00	792.00	
Apr 7, 2011	21652742	25363	M. Arzoumanidis	TOR	Emails to and from M. Dean and A. Sanche re insurance proceeds; email from and to R. Dodick re Indemnity Agreement; review agreement and provide comments; Email from same re flour sale update; email from G. Camelino re Travelers; Emails from R. Dodick re same	1.10	330.00	363.00	

Prebill # 3977999

Time Thru: Apr 30, 2011
 Disbursements Thru: Apr 30, 2011
 Prebill Requested by: Ho, Bevan
 Prebill Requested on: May 3, 2011
 Prebill Printed by: Power, Julia
 Matter Language: EN

Ernst & Young Inc.

005258

Project Loretta

000007

Matter Resp. Lawyer: 21719 M.J. MacNaughton
 Matter Billing Lawyer: 21719 M.J. MacNaughton
 Client Resp. Lawyer: 20360 C.J. Hill

Billing Notes:

Need to apply 12% manual discount

<u>Date</u>	<u>Time ID</u>	<u>Tkpr No.</u>	<u>Timekeeper</u>	<u>Loc.</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Instructions</u>
Apr 8, 2011	21655980	25363	M. Arzoumanidis	TOR	Review email from D. Downs re National Leasing; emails from and to G. Camelino; emails from and to M. Dean; emails to M. MacNaughton and discussion with same. consider IP issue;	1.00	330.00	330.00	
Apr 8, 2011	21754192	21719	M. J. MacNaughton	TOR	Re: Loretta - emails re: applications and registrations.	0.20	835.00	167.00	
Apr 8, 2011	21665110	20260	G. J. Zimmerman	TOR	Email from M. Dean; call from M. MacNaughton re draft Receiver's Report; review and revise same; email to M. Dean and R. Dodick re same; draft motion materials.	0.10	800.00	80.00	
Apr 11, 2011	21664778	25363	M. Arzoumanidis	TOR	Numerous emails from M. Dean, R. Dodick, M. MacNaughton and G. Zimmerman.	4.30	330.00	1,419.00	
Apr 12, 2011	21672422	25363	M. Arzoumanidis	TOR	Re: Loretta - reviewing sale documentation. Discussion with M. MacNaughton re trademark issue; email to R. Dodick re same; email to G. Camelino and L. Galassiere; review of offer re Loretta Spice trademarks; call with R. Dodick; call to and from A. Stevens; emails to and from same; numerous emails with G. Zimmerman and M. MacNaughton.	0.60	330.00	198.00	
Apr 12, 2011	21689187	20260	G. J. Zimmerman	TOR	Deal with trademark question.	0.60	800.00	480.00	
Apr 13, 2011	21673300	25363	M. Arzoumanidis	TOR	Re: Loretta - reviewing file, updating searches, preparing assignment and reporting.	2.20	330.00	726.00	
Apr 13, 2011	21754677	21719	M. J. MacNaughton	TOR	Emails and call from and to R. Dodick; call to and emails from and to A. Stevens; discussion with R. Jaipargas; draft bill of	0.20	835.00	167.00	
Apr 13, 2011	21689432	20260	G. J. Zimmerman	TOR		0.80	800.00	640.00	
Apr 14, 2011	21677904	25363	M. Arzoumanidis	TOR		5.00	330.00	1,650.00	

Time Thru: Apr 30, 2011
 Disbursements Thru: Apr 30, 2011
 Prebill Requested by: Ho, Bevan
 Prebill Requested on: May 3, 2011
 Prebill Printed by: Power, Julia
 Matter Language: EN

Ernst & Young Inc.

005258

Project Loretta

000007

Matter Resp. Lawyer: 21719 M.J. MacNaughton
 Matter Billing Lawyer: 21719 M.J. MacNaughton
 Client Resp. Lawyer: 20360 C.J. Hill

Billing Notes:

Need to apply 12% manual discount

<u>Date</u>	<u>Time ID</u>	<u>Tkpr No.</u>	<u>Timekeeper</u>	<u>Loc.</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Instructions</u>
Apr 14, 2011	21690536	20260	G. J. Zimmerman	TOR	sale; revisions to same; emails and call to G. Zimmerman; revisions to assignment; draft letter to A. Stevens.	0.40	800.00	320.00	
Apr 15, 2011	21683052	25363	M. Arzoumanidis	TOR	Re: Loretta - reviewing emails; reviewing draft Bill of Sale; telephone call with Mary A.	1.50	330.00	495.00	
Apr 18, 2011	21690081	25363	M. Arzoumanidis	TOR	Emails from and to A. Stevens; emails and calls to and from R. Dodick.	0.30	330.00	99.00	
Apr 18, 2011	21692191	25577	H. J. Greenwood	TOR	Call from M. MacNaughton; email to R. Dodick.	1.60	315.00	504.00	
Apr 18, 2011	21754767	21719	M. J. MacNaughton	TOR	Conducted research re: scope of litigation privilege.	0.30	835.00	250.50	
Apr 20, 2011	21709860	25363	M. Arzoumanidis	TOR	Answer privilege question.	0.50	330.00	165.00	
Apr 25, 2011	21711396	25363	M. Arzoumanidis	TOR	Emails from R. Dodick.	0.50	330.00	165.00	
					Call to R. Hogan re lease negotiations status; emails from and to R. Dodick re same; review and revise Appendix F to Third Report.				
Apr 25, 2011	21713014	21719	M. J. MacNaughton	TOR	review Synergy and related US materials and Quality Foods state proceedings;	0.20	835.00	167.00	
Apr 26, 2011	21718951	25363	M. Arzoumanidis	TOR	Emails from M. Dean and R. Dodick.	0.20	330.00	66.00	
Apr 26, 2011	21718953	25363	M. Arzoumanidis	TOR	Emails from M. Dean and R. Dodick.	0.20	330.00	66.00	
					TOTALS:	27.60		\$10,502.50	

Time Thru: Apr 30, 2011
 Disbursements Thru: Apr 30, 2011
 Prebill Requested by: Ho, Bevan
 Prebill Requested on: May 3, 2011
 Prebill Printed by: Power, Julia
 Matter Language: EN

Ernst & Young Inc.

005258

Project Loretta

000007

Matter Resp. Lawyer: 21719 M.J. MacNaughton
 Matter Billing Lawyer: 21719 M.J. MacNaughton
 Client Resp. Lawyer: 20360 C.J. Hill

Billing Notes:

Need to apply 12% manual discount

DISBURSEMENT DETAILS (through Apr 30, 2011)**DISBURSEMENTS**

<u>Date</u>	<u>ID</u>	<u>Disb. Code</u>	<u>Entrv Tkpr</u>	<u>Loc.</u>	<u>Description</u>	<u>Tax</u>	<u>Amount</u>	<u>Instructions</u>
Feb 1, 2011	28006516	447	M. J. MacNaughton	TOR	Telephone Conference Calls-Bell Conferencing Invoice #106782973 - (Jan. 14/11 to Jan. 20/11) - Call made on 1/18/11	H	8.76	
Feb 22, 2011	28006826	382	M. Arzoumanidis	TOR	Binding Charges - Internal-12 tabs	H	2.40	
Feb 22, 2011	28006835	382	M. Arzoumanidis	TOR	Binding Charges - Internal-11 tabs	H	2.20	
Apr 1, 2011	27973566	248	M. Arzoumanidis	TOR	Photocopies - Internal-Photocopy charges, 1 pages by Arzoumanidis, Mary	H	0.30	
Apr 1, 2011	27973568	248	M. Arzoumanidis	TOR	Photocopies - Internal-Photocopy charges, 155 pages by Arzoumanidis, Mary	H	46.50	
Apr 1, 2011	27974714	1149	E. Atienza	TOR	Cyberbahn Searches (Fees)-Cyberbahn Search on NEW DURHAM TRADING COMPANY INC. - PROFILE REPORT - Inv.#9710002900090167	H	10.00	
Apr 1, 2011	27974760	1150	E. Atienza	TOR	Cyberbahn Searches (Govt. Disb.)-Cyberbahn Search on NEW DURHAM TRADING COMPANY INC. - PROFILE REPORT - Inv.#9710002900090167	H	8.00	
Apr 1, 2011	27974761	1150	E. Atienza	TOR	Cyberbahn Searches (Govt. Disb.)-Cyberbahn Search on NEW DURHAM TRADING COMPANY INC. - CORP. DOCUMENT LIST - Inv.#9710002900090168	H	3.00	
Apr 14, 2011	28027482	407	M. Arzoumanidis	TOR	Scanning Cost-Scan charges, 2 pages by Arzoumanidis, Mary	H	0.60	
Apr 18, 2011	28057791	314	H. J. Greenwood	TOR	Westlaw Searches-WESTLAW On-line search charges by Greenwood, Harriet - Count: 3 Database Code: CANADIAN ENCYCLOPEDIA DIGEST	H	10.50	
Apr 19, 2011	28057248	248	M. Pacheco	TOR	Photocopies - Internal-Photocopy charges, 21 pages by Pacheco, Marie	H	6.30	
Apr 19, 2011	28057746	407	M. Pacheco	TOR	Scanning Cost-Scan charges, 1 page by Pacheco,	H	0.30	

Need to apply 12% manual discount

<u>Date</u>	<u>ID</u>	<u>Disb. Code</u>	<u>Entry Tkpr</u>	<u>Loc.</u>	<u>Description</u>	<u>Tax</u>	<u>Amount</u>	<u>Instructions</u>
Apr 19, 2011	28057747	407	M. Pacheco	TOR	Marie Scanning Cost-Scan charges, 8 pages by Pacheco, Marie	H	2.40	
TOTALS:							<u>\$101.26</u>	

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

July 14, 2011

Invoice # 696759090
Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to June 30, 2011 in connection with the above matter as described in the attached.

Fees	\$ 18,403.50
Less Discount	(2,208.42)
Fee Balance	16,195.08
Disbursements	1,374.66
HST on Fees and Taxable Disbursements	2,267.56
Total this Invoice	<u>\$ 19,837.30</u> ✓

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: 

Michael J. MacNaughton

Ernst & Young Inc.

July 14, 2011
Invoice # 696759090
Page 2

PROFESSIONAL SERVICES RENDERED to June 30, 2011

May 2, 2011	M. Arzoumanidis	0.70	Emails from and to R. Dodick re sale approval motion; telephone attendance with R. Dodick and J. Jacobovitz; prepare request form; email to S. Graff re motion date; call to A. Stevens.
May 2, 2011	M.J. MacNaughton	0.50	Discussion with M. Dean re motion to approve sales.
May 3, 2011	M. Arzoumanidis	2.00	Revise draft approval and vesting order re Flour sale; email to R. Dodick re same; review and revise draft Third Report; revise notice of motion; prepare, review and revise draft approval and vesting order re IP sale; update service list; emails to R. Dodick and M. Dean; emails to and from commercial list office re motion date; discussions with M. MacNaughton.
May 3, 2011	M.J. MacNaughton	1.00	Consider funding question; discussion with M. Arzoumanidis; begin review of draft report.
May 4, 2011	M. Arzoumanidis	4.10	Research, review and analysis of case law on issue relating to receiver's borrowing power; email to M. MacNaughton re same; discussion with same re motion materials.
May 4, 2011	M.J. MacNaughton	1.80	Review draft report; review draft letter to Chapter 7 trustee; review draft approval and vesting order; discussion with M. Arzoumanidis; discussion with M. Dean.
May 5, 2011	M. Arzoumanidis	1.80	Meeting with M. MacNaughton re motion materials; revisions to same; emails to M. Dean and R. Dodick; emails to and from A. Stevens.
May 6, 2011	E. Atienza	0.30	Conducted corporate information search.
May 6, 2011	M.J. MacNaughton	2.00	Review report to court and related material; discussion with M. Arzoumanidis; correspondence from M. Dean.
May 9, 2011	M. Arzoumanidis	4.00	Prepare motion materials for service; emails from and to M. Dean re same; calls and emails from and to J. Jacobovitz.
May 9, 2011	M.J. MacNaughton	0.50	Review further revised draft report.

July 14, 2011
Invoice # 696759090
Page 3

Ernst & Young Inc.

May 10, 2011	M. Arzoumanidis	0.30	Emails from R. Dodick, M. Dean and J. Jacobovitz.
May 10, 2011	L. White	0.40	Filed a Motion.
May 12, 2011	M. Arzoumanidis	1.50	Emails from J. Jacobovitz; prepare for and serve Supplemental Report; telephone attendance with L. Galassiere; telephone attendance with G. Camelino; call and email from O. Friedman; email to B. Atienza re PPSA search; review search results; discussion with M. MacNaughton; emails to M. Dean and R. Dodick.
May 12, 2011	E. Atienza	0.40	Conducted PPSA searches.
May 12, 2011	M.J. MacNaughton	1.00	Meeting with Mike Dean and others.
May 13, 2011	M. Arzoumanidis	0.50	Emails from and to M. Dean and R. Dodick; email to R. Kashyap re flour business sale.
May 13, 2011	L. White	0.40	Filed a Supplemental Report.
May 15, 2011	M. Arzoumanidis	3.20	Prepare for court attendance; draft closing documents re flour business sale.
May 16, 2011	M. Arzoumanidis	3.30	Prepare for and attend court re sale approval motion; emails from R. Dodick and R. Kashyap re closing of flour sale; meeting with C. Kam re tax issues; call to R. Dodick re same.
May 16, 2011	C. Kam	0.30	Discussed availability of section 167 election with M. Arzoumanidis and client.
May 17, 2011	M. Arzoumanidis	1.20	Telephone attendance with C. Kam re excise tax act issue; telephone attendance with and emails to and from G. Camelino re GN Johnston issue; call to M. Dean and email to M. MacNaughton re same; emails to R. Dodick re Flour Business sale closing; call from D. Downs re National Leasing.
May 17, 2011	C. Kam	0.40	Performed research re section 167 issue; discussed issue with J. Kasun and M. Arzoumanidis.
May 17, 2011	J.E. Kasun	0.40	Provide advice with respect to availability of election under s. 167 of the Excise Tax Act.
May 17, 2011	J.E. Kasun	0.40	Provide advice with respect to HST issue.
May 17, 2011	M.J. MacNaughton	0.50	Call with M. Dean and T. Kavanagh.

July 14, 2011
Invoice # 696759090
Page 4

Ernst & Young Inc.

May 18, 2011	M. Arzoumanidis	1.30	Telephone attendance with N. Pasquino; emails to and from M. Dean and R. Dodick; email to D. Downs re National Leasing; attend to closing of flour business sale.
May 18, 2011	C. Kam	0.50	Reviewed asset purchase agreement re section 167 election; discussed issue with election with M. Arzoumanidis and client.
May 18, 2011	N.G. Pasquino	0.20	Conference with M. Arzoumanidis re corporate authorization matters.
May 19, 2011	M. Arzoumanidis	0.30	Letter to service list re Third Report; emails from and to M. Dean and R. Dodick.
May 24, 2011	M. Arzoumanidis	0.40	Emails from and to F. Grosso re Liftcapital.
May 30, 2011	M. Arzoumanidis	0.20	Call from D. Ross (EDC) re claim submitted by Brome Financial; email to M. Dean and R. Dodick re same.
May 31, 2011	M. Arzoumanidis	0.20	Email from and to D. Ross (EDC).
Jun 1, 2011	M. Arzoumanidis	0.20	Calls to G. Camelino re GN Johnston; voice message from same re same.
Jun 2, 2011	M. Arzoumanidis	0.40	Email from M. Dean re GN Johnston; email from and to R. Kashyap re tax election; call to and email from C. Kam re same.
Jun 6, 2011	M. Arzoumanidis	0.20	Calls to G. Camelino re GN Johnston; email from M. Dean.
Jun 7, 2011	M. Arzoumanidis	0.30	Emails from and to M. Dean.
Jun 14, 2011	M. Arzoumanidis	0.10	Call to G. Camelino re GN Johnston.
Jun 15, 2011	M. Arzoumanidis	0.10	Email from and to G. Camelino.
Jun 22, 2011	M. Arzoumanidis	0.40	Calls to G. Camelino to discuss settlement; discussion with M. Dean re same; email to M. MacNaughton re fee issue.
Jun 23, 2011	M. Arzoumanidis	0.10	Email to M. Dean, S. Graff and A. Collins re scheduling of motion to increase borrowing limit.
Jun 24, 2011	M. Arzoumanidis	0.70	Discussion with C. Hill re amending receivership order; emails to and from M. Dean and S. Graff re scheduling motion; emails to commercial list re same.

July 14, 2011
Invoice # 696759090
Page 5

Ernst & Young Inc.

Jun 26, 2011	M. Arzoumanidis	1.50	Prepare notice of motion and order re motion to increase borrowing limit; revise service list; email to M. Dean, M. MacNaughton and R. Dodick.
Jun 29, 2011	M. Arzoumanidis	0.20	Follow up with Commercial List office re motion date; email from M. Dean re receiver's fourth report.
Jun 30, 2011	M. Arzoumanidis	1.80	Review draft Receiver's report; revise same; meeting with M. MacNaughton re same; email to S. Graff and others re scheduling motion.
Jun 30, 2011	M. Arzoumanidis	0.50	Review and revise motion materials.
Jun 30, 2011	M.J. MacNaughton	1.00	Review draft receiver's report; discuss same with Mary Arzoumanidis; conference call with M Dean; discussion with Mary Arzoumanidis concerning notice of motion and draft order.

TO OUR FEES	\$ 18,403.50
Less Discount	(2,208.42)
FEE BALANCE	<u>16,195.08</u>

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	31.50	\$ 290.40	\$ 9,147.60
E. Atienza	0.70	202.40	141.68
C. Kam	1.20	277.20	332.64
J.E. Kasun	0.80	352.00	281.60
M.J. MacNaughton	8.30	734.80	6,098.84
N.G. Pasquino	0.20	277.20	55.44
L. White	0.80	171.60	137.28
	<u>43.50</u>		<u>\$ 16,195.08</u>

Ernst & Young Inc.

July 14, 2011
Invoice # 696759090
Page 6

DISBURSEMENTS:

Non-Taxable

Filing Fees	<u>\$127.00</u>
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Total Non-Taxable Disbursements	<u>127.00</u>
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Taxable

G=GST; Q=QST; H=HST; P=PST

Agent's Account	37.50	H
Binding Charges	21.40	H
Copies	393.00	H
Courier	610.86	H
Cyberbahn Search (Disbs)	11.00	H
Cyberbahn Search (Fees)	10.00	H
Long Distance - Telephone	0.04	H
PPSA Searches	24.00	H
Taxi	17.86	H
Westlaw Searches	<u>122.00</u>	H

Total Taxable Disbursements	<u>1,247.66</u>
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Total Disbursements	1,374.66
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Total Fees and Disbursements	<u>17,569.74</u>
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HST on Fees and Taxable Disbursements	<u>2,267.56</u>
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TOTAL THIS INVOICE	<u>\$ 19,837.30</u>
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Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

August 17, 2011

Invoice # 696773218
Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to July 31, 2011 in connection with the above matter as described in the attached.

Fees	\$ 11,171.00
Less Discount	(1,340.52)
Fee Balance	9,830.48
Disbursements	3,496.72
HST on Fees and Taxable Disbursements	1,716.02
Total this Invoice	<u>\$ 15,043.22</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP


By: Michael J. MacNaughton

Ernst & Young Inc.

August 17, 2011
Invoice # 696773218
Page 2

PROFESSIONAL SERVICES RENDERED to July 31, 2011

Jul 4, 2011	M. Arzoumanidis	1.30	Discussion with M. MacNaughton re file matters; email to S. Graff and M. Déan re scheduling motion; review full and final release re GN Johnston.
Jul 4, 2011	M.J. MacNaughton	0.50	Provide information to the Bank in connection with one of the sales.
Jul 5, 2011	M. Arzoumanidis	0.80	Voice message from M. MacNaughton re release from GN Johnston; email to same; revisions to release; email to M. Dean re same; email from and to M. Dean re motion and draft fourth report; call from J. Jacobovitz re NCK claim.
Jul 5, 2011	M.J. MacNaughton	0.20	Review draft release in respect of GN Johnston matter and provide comments to Mary Arzoumanidis with respect to same.
Jul 6, 2011	M. Arzoumanidis	3.10	Emails from and to M. Dean re fourth report of the receiver and other file matters; call from M. Abramovitz re NCK claim; prepare motion materials; attend to settlement matters with G. Camelino; email to H. Greenwood re motion to increase borrowing limit.
Jul 7, 2011	M. Arzoumanidis	0.50	Draft correspondence to G. Camelino re settlement; coordinate same; meet with H. Greenwood re motion to increase borrowing limit.
Jul 8, 2011	H.J. Greenwood	0.20	Corresponded with G.F. Camelino to release Final Release from escrow.
Jul 8, 2011	M.J. MacNaughton	1.00	Review report and communicate with Mike Dean with respect to US situation.
Jul 11, 2011	H.J. Greenwood	0.70	Reviewed BMO's statement of claim.
Jul 11, 2011	M.J. MacNaughton	1.50	Receipt of BMO statement of claim and forward same to receiver.
Jul 12, 2011	H.J. Greenwood	3.70	Assembled motion materials, revised Receiver's report.
Jul 13, 2011	H.J. Greenwood	1.50	Reviewed changes to monitor's report, prepared motion materials for service.
Jul 14, 2011	H.J. Greenwood	2.40	Finalized and served motion materials.

August 17, 2011
Invoice # 696773218
Page 3

Ernst & Young Inc.

Jul 14, 2011	M.J. MacNaughton	0.70	Review motion record.
Jul 14, 2011	L. Tu	0.70	Filing of motion for Harriet Greenwood.
Jul 19, 2011	M.J. MacNaughton	0.30	Telephone conversation with Melanie Adams; communicate with M. Dean.
Jul 20, 2011	C.J. Hill	0.80	Review Motion Record; revise Order; telephone attendance with M. Dean.
Jul 21, 2011	H.J. Greenwood	2.40	Prepared for and attended motion re increase in receiver's borrowing limit.
Jul 21, 2011	C.J. Hill	1.30	Attend Court re motion to increase borrowing charge.
Jul 22, 2011	H.J. Greenwood	0.30	Had order issued and entered, circulated issued and entered order.
Jul 25, 2011	M.J. MacNaughton	0.50	Discussion with counsel to Citibank; follow-up discussion with M. Dean.

TO OUR FEES	\$ 11,171.00
Less Discount	(1,340.52)
FEE BALANCE	<u>9,830.48</u>

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	5.70	\$ 290.40	\$ 1,655.28
H.J. Greenwood	11.20	277.20	3,104.64
C.J. Hill	2.10	712.80	1,496.88
M.J. MacNaughton	4.70	734.80	3,453.56
L. Tu	0.70	171.60	120.12
	<u>24.40</u>		<u>\$ 9,830.48</u>

August 17, 2011
Invoice # 696773218
Page 4

Ernst & Young Inc.

DISBURSEMENTS:

Non-Taxable

Notice of Motion \$127.00

Total Non-Taxable Disbursements 127.00

Taxable

G=GST; Q=QST; H=HST; P=PST

Binding Charges	102.85	H
Copies	1,174.80	H
Courier	262.02	H
External Copies & Printing	<u>1,830.05</u>	H

Total Taxable Disbursements 3,369.72

Total Disbursements 3,496.72

Total Fees and Disbursements 13,327.20

HST on Fees and Taxable Disbursements 1,716.02

TOTAL THIS INVOICE \$ 15,043.22

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

September 19, 2011

Invoice # 696781852
Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to August 31, 2011 in connection with the above matter as described in the attached.

Fees	\$ 1,638.50
Less Discount	(196.62)
Fee Balance	<u>1,441.88</u>
Disbursements	78.80
HST on Fees and Taxable Disbursements	<u>197.68</u>
Total this Invoice	<u><u>\$ 1,718.36</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:



Michael J. MacNaughton

Ernst & Young Inc.

September 19, 2011
Invoice # 696781852
Page 2

PROFESSIONAL SERVICES RENDERED to August 31, 2011

Aug 16, 2011	M. Arzoumanidis	0.70	Voice message from M. MacNaughton re service issue; research re same; meeting with same re same.
Aug 17, 2011	M. Arzoumanidis	3.00	Research and analysis re service issue; email to M. MacNaughton re same.
Aug 17, 2011	M.J. MacNaughton	0.50	Review memorandum from Mary Arzoumanidis with respect to acceptance of service; communicate with Mike Dean with respect to the same.

TO OUR FEES
Less Discount
FEE BALANCE

\$ 1,638.50
(196.62)
1,441.88

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	3.70	\$ 290.40	\$ 1,074.48
M.J. MacNaughton	<u>0.50</u>	734.80	<u>367.40</u>
	<u>4.20</u>		<u>\$ 1,441.88</u>

DISBURSEMENTS:

Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	\$18.30	H
Westlaw Searches	<u>60.50</u>	H

Total Taxable Disbursements

78.80

Total Disbursements

78.80

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

Ernst & Young Inc.

September 19, 2011
Invoice # 696781852
Page 3

Total Fees and Disbursements	1,520.68
HST on Fees and Taxable Disbursements	197.68
TOTAL THIS INVOICE	\$ 1,718.36

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

October 17, 2011

Invoice # 696791575
Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to September 30, 2011 in connection with the above matter as described in the attached.

Fees	\$ 6,754.50
Less Discount	(810.54)
Fee Balance	<u>5,943.96</u>
Disbursements	54.00
HST on Fees and Taxable Disbursements	<u>779.73</u>
Total this Invoice	<u>\$ 6,777.69</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP



By:
Michael J. MacNaughton

Ernst & Young Inc.

October 17, 2011
Invoice # 696791575
Page 2

PROFESSIONAL SERVICES RENDERED to September 30, 2011

Sep 12, 2011	M. Arzoumanidis	0.60	Email to and from M. Dean re bankruptcy issues; emails and call from M. MacNaughton.
Sep 13, 2011	M. Arzoumanidis	1.00	Attend meeting with M. Dean and others re receivership issues.
Sep 14, 2011	M. Arzoumanidis	1.00	Call from M. MacNaughton; memo to same re receivership issues.
Sep 16, 2011	M.J. MacNaughton	0.40	Review memorandum from Mary Arzoumanidis with respect to disclosure to US authorities; communicate with M. Dean.
Sep 22, 2011	M.J. MacNaughton	1.90	Discussion with M. Dean; consider wind up issues; memorandum to Mary Arzoumanidis.
Sep 25, 2011	M. Arzoumanidis	2.00	Consider outstanding issues; review file and orders made; prepare brief memo re same.
Sep 26, 2011	M. Arzoumanidis	2.50	Meeting with M. MacNaughton re next steps; prepare memo re wind-up receivership proceedings; research and review case law re same.
Sep 26, 2011	M.J. MacNaughton	0.60	Review initial draft of memorandum concerning next steps; discussion with Mary Arzoumanidis.
Sep 27, 2011	M. Arzoumanidis	1.00	Review and revise memo re winding-up receivership proceedings.
Sep 29, 2011	M.J. MacNaughton	1.00	Review revised next steps advice memorandum; meeting with Mary Arzoumanidis re same.
Sep 30, 2011	M. Arzoumanidis	2.50	Meeting with M. MacNaughton; further revise memo re receivership issues.

TO OUR FEES
Less Discount
FEE BALANCE

\$ 6,754.50
(810.54)

5,943.96

Ernst & Young Inc.

October 17, 2011
Invoice # 696791575
Page 3

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	10.60	\$ 290.40	\$ 3,078.24
M.J. MacNaughton	3.90	734.80	2,865.72
	<u>14.50</u>		<u>\$ 5,943.96</u>

DISBURSEMENTS:

Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	\$9.00	H
Westlaw Searches	45.00	H

Total Taxable Disbursements 54.00

Total Disbursements 54.00

Total Fees and Disbursements 5,997.96

HST on Fees and Taxable Disbursements 779.73

TOTAL THIS INVOICE \$ 6,777.69

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

November 21, 2011

Invoice # 696802669
Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to October 31, 2011 in connection with the above matter as described in the attached.

Fees	\$ 4,446.00
Less Discount	(533.52)
Fee Balance	<u>3,912.48</u>
Disbursements	98.40
HST on Fees and Taxable Disbursements	<u>521.41</u>
Total this Invoice	<u>\$ 4,532.29</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP



By:
Michael J. MacNaughton

Ernst & Young Inc.

November 21, 2011
Invoice # 696802669
Page 2

PROFESSIONAL SERVICES RENDERED to October 31, 2011

Oct 4, 2011	M. Arzoumanidis	0.30	Email to M. MacNaughton re receivership issues.
Oct 14, 2011	M. Arzoumanidis	0.40	Meeting with M. MacNaughton re receivership issues; review and revise memo re same.
Oct 19, 2011	M. Arzoumanidis	0.40	Meeting with M. MacNaughton; conference call with M. Dean.
Oct 19, 2011	M.J. MacNaughton	0.30	Brief discussion with Mary Arzoumanidis with respect to ceiling order.
Oct 20, 2011	M.J. MacNaughton	0.90	Discussion with Mary Arzoumanidis and Mike Dean with respect to termination of proceedings and dealing with records.
Oct 24, 2011	M. Arzoumanidis	1.40	Review and revise draft motion materials re certain relief; emails from and to M. Dean and M. MacNaughton re same; draft receiver's report.
Oct 25, 2011	M. Arzoumanidis	2.10	Review and revise receiver's report; emails to and from M. Dean re same; call with same; emails to M. Lerner, S. Graff and A. Collins re draft motion materials; email from M. Lerner re same.
Oct 26, 2011	M. Arzoumanidis	0.30	Emails from and to S. Graff, A. Collins and others re draft motion materials.
Oct 27, 2011	M. Arzoumanidis	0.30	Call to and from M. Lerner re motion materials; revise motion materials.
Oct 28, 2011	M. Arzoumanidis	0.40	Review and revise motion materials; email to M. MacNaughton re same.
Oct 28, 2011	M.J. MacNaughton	0.50	Meeting with Mary Arzoumanidis to review draft notice of motion and draft order related to confidential report.
Oct 31, 2011	M. Arzoumanidis	1.80	Emails to and from M. Dean re motion materials; finalize motion materials; prepare for service of same; conference call with M. Dean and others re bankruptcy issues.
Oct 31, 2011	M.J. MacNaughton	0.70	Prepare for and participate in conference call with Mike Dean and others concerning receivership wind-up.

Ernst & Young Inc.

November 21, 2011
Invoice # 696802669
Page 3

TO OUR FEES	\$ 4,446.00
Less Discount	(533.52)
FEE BALANCE	3,912.48

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	7.40	\$ 290.40	\$ 2,148.96
M.J. MacNaughton	2.40	734.80	1,763.52
	<u>9.80</u>		<u>\$ 3,912.48</u>

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST
Copies	<u>\$98.40</u> H

Total Taxable Disbursements	<u>98.40</u>
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Total Disbursements	98.40
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Total Fees and Disbursements	<u>4,010.88</u>
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HST on Fees and Taxable Disbursements	<u>521.41</u>
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TOTAL THIS INVOICE	<u>\$ 4,532.29</u>
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Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

December 14, 2011

Invoice # 696810335
Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to November 30, 2011 in connection with the above matter as described in the attached.

Fees	\$ 1,425.00
Less Discount	(171.00)
Fee Balance	<u>1,254.00</u>
Disbursements	40.50
HST on Fees and Taxable Disbursements	<u>168.29</u>
Total this Invoice	<u><u>\$ 1,462.79</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP


By:  Michael J. MacNaughton

Ernst & Young Inc.

December 14, 2011
Invoice # 696810335
Page 2

PROFESSIONAL SERVICES RENDERED to November 30, 2011

Nov 3, 2011	M. Arzoumanidis	0.40	Prepare affidavit of service re motion record; prepare correspondence to Mr. Justice Morawetz re same.
Nov 9, 2011	M. Arzoumanidis	0.40	Call from D. Downs re receivership status; call from M. Dean; call to A. Collins.
Nov 9, 2011	M.J. MacNaughton	0.20	Correspondence with Mike Dean regarding bankruptcy.
Nov 14, 2011	M. Arzoumanidis	0.20	Call from and to A. Collins re case matters.
Nov 16, 2011	M. Arzoumanidis	0.30	Calls and emails to and from A. Collins; email from M. MacNaughton re case status.
Nov 21, 2011	M. Arzoumanidis	0.20	Email from and to M. Dean re case status.
Nov 24, 2011	M. Arzoumanidis	0.60	Review draft motion materials re 787 bankruptcy; emails and call to M. Dean re same; email to A. Collins re same.
Nov 25, 2011	M. Arzoumanidis	0.40	Emails from A. Collins and M. Dean; review BIA re books and records issue.
Nov 25, 2011	M.J. MacNaughton	0.40	Discussion with Mary Arzoumanidis regarding status and next steps related to possible bankruptcy and discharge questions.
Nov 28, 2011	M. Arzoumanidis	0.30	Meeting with M. MacNaughton.

TO OUR FEES
Less Discount
FEE BALANCE

\$ 1,425.00
(171.00)

1,254.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	2.80	\$ 290.40	\$ 813.12
M.J. MacNaughton	0.60	734.80	440.88

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

Ernst & Young Inc.

December 14, 2011
Invoice # 696810335
Page 3

	<u>3.40</u>	<u>\$ 1,254.00</u>	
<u>DISBURSEMENTS:</u>			
<u>Taxable</u>			
Copies		<u>\$40.50</u>	H
Total Taxable Disbursements		<u>40.50</u>	
Total Disbursements			40.50
Total Fees and Disbursements			<u>1,294.50</u>
HST on Fees and Taxable Disbursements			<u>168.29</u>
TOTAL THIS INVOICE			<u>\$ 1,462.79</u>

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

December 31, 2011

Invoice # 696818082
Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to December 31, 2011 in connection with the above matter as described in the attached.

Fees	\$ 1,670.00
Less Discount	(200.40)
Fee Balance	<u>1,469.60</u>
Disbursements	28.26
HST on Fees and Taxable Disbursements	<u>194.72</u>
Total this Invoice	<u>\$ 1,692.58</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

for By: 
Michael J. MacNaughton

Ernst & Young Inc.

December 31, 2011
Invoice # 696818082
Page 2

PROFESSIONAL SERVICES RENDERED to December 31, 2011

Dec 2, 2011	M.J. MacNaughton	0.70	Review US bankruptcy materials; discussions with Mike Dean.
Dec 5, 2011	M. Arzoumanidis	1.30	Research, review and analysis of case law re issue dealing with books and records; draft, review and revise draft order re same.
Dec 5, 2011	M.J. MacNaughton	0.20	Brief discussions with Mike Dean concerning discharge issues.
Dec 6, 2011	M.J. MacNaughton	0.20	Follow up discussions with respect to discharge of related issues.
Dec 13, 2011	M. Arzoumanidis	0.20	Emails from M. Dean and S. Graff.
Dec 14, 2011	M. Arzoumanidis	0.30	Emails from and to R. Dodick and M. Dean re bankruptcy of 787.
Dec 19, 2011	H.J. Greenwood	0.50	Attended bankruptcy motion for 787.

TO OUR FEES
Less Discount
FEE BALANCE

\$ 1,670.00
(200.40)
1,469.60

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	1.80	\$ 290.40	\$ 522.72
H.J. Greenwood	0.50	277.20	138.60
M.J. MacNaughton	1.10	734.80	808.28
	<u>3.40</u>		<u>\$ 1,469.60</u>

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

Ernst & Young Inc.

December 31, 2011
Invoice # 696818082
Page 3

DISBURSEMENTS:

Taxable

G=GST; Q=QST; H=HST; P=PST

Conference Calls	\$2.16	H
Copies	11.10	H
Westlaw Searches	15.00	H

Total Taxable Disbursements	28.26
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Total Disbursements	28.26
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Total Fees and Disbursements	1,497.86
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HST on Fees and Taxable Disbursements	194.72
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TOTAL THIS INVOICE	\$ 1,692.58
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Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

May 16, 2012

Invoice # 696862087

Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to April 30, 2012 in connection with the above matter as described in the attached.

Fees	\$ 13,566.00
Less Discount	(2,096.00)
Fee Balance	<u>11,470.00</u>
Disbursements	411.00
HST on Fees and Taxable Disbursements	<u>1,544.53</u>
Total this Invoice	<u>\$ 13,425.53</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP



By:
Michael J. MacNaughton

Ernst & Young Inc.

May 16, 2012
Invoice # 696862087
Page 2

PROFESSIONAL SERVICES RENDERED to April 30, 2012

Jan 3, 2012	E. Atienza	0.70	Ordering PPSA printouts (uncertified and certified) from Companies and Personal Property Security Branch.
Jan 4, 2012	M. Arzoumanidis	0.30	Email and discussion with R. Jaipargas re trustee's preliminary report.
Jan 4, 2012	B. Hayward	0.30	787755 Ontario Limited et al: personal Properties Securities Documentation pick-up from the Ministry of Finance, Companies Branch at 393 University Avenue; organization and attach to specified file. MA
Jan 5, 2012	M. Arzoumanidis	1.00	Emails to R. Dodick re First Creditor's Meeting; prepare for and attend same.
Jan 6, 2012	M.J. MacNaughton	0.50	Discussion with Mary Arzoumanidis concerning section 204 of the Bankruptcy and Insolvency Act.
Jan 13, 2012	M.J. MacNaughton	0.20	Receipt and review of email from Mike Dean; review section 206 of the Bankruptcy and Insolvency Act; email to Mary Arzoumanidis re sections 205 and 206.
Jan 16, 2012	M.J. MacNaughton	0.50	Emails and discussions regarding sections 205 and 206 of the Bankruptcy Insolvency Act.
Jan 30, 2012	J. Strandberg	4.60	Drafted memo to M. Arzoumanidis on applicable offences under the Bankruptcy and Insolvency Act and Criminal Code.
Jan 31, 2012	M. Arzoumanidis	0.50	Emails from R. Dodick re Receiver's report; prepare draft fee affidavit for US counsel.
Jan 31, 2012	M. Arzoumanidis	1.50	Emails from M. Lerner, M. Dean, R. Kiefer and M. Adams re bankruptcy matters; email from J. Strandberg re s.206 BIA memo; review same.
Jan 31, 2012	J. Strandberg	2.50	Completed report to M. Arzoumanidis on applicable Bankruptcy and Insolvency Act and Criminal Code offences.

Ernst & Young Inc.

May 16, 2012
Invoice # 696862087
Page 3

Feb 2, 2012	M. Arzoumanidis	1.50	Review Receiver's report; meeting with M. MacNaughton re outstanding issues; email from R. Dodick re Lift Capital; call to and from D. Chau (Lift Capital); review orders made in receivership proceedings.
Feb 7, 2012	M. Arzoumanidis	0.50	Meeting with M. MacNaughton re correspondence to LiftCapital and other matters; review and revise same.
Feb 8, 2012	M. Arzoumanidis	0.20	Email to D. Chau (Lift Capital).
Feb 17, 2012	M. Arzoumanidis	1.50	Meeting with M. MacNaughton; review and revise letters to authorities; compile appendices re same; email to M. Dean re same.
Feb 21, 2012	M. Arzoumanidis	0.10	Email from M. Dean re letter to authorities.
Feb 22, 2012	M.J. MacNaughton	2.00	Discussions with Mary Arzoumanidis concerning discharge issues and review and revise Receiver's report.
Feb 24, 2012	M. Arzoumanidis	0.30	Meeting with M. MacNaughton re draft receiver's report and motion materials.
Feb 27, 2012	M. Arzoumanidis	2.00	Review and revise draft receiver's report, notice of motion and draft order.
Feb 28, 2012	M. Arzoumanidis	2.00	Continue reviewing and revising draft receiver's report, notice of motion and draft order.
Feb 29, 2012	M. Arzoumanidis	1.00	Continue reviewing and revising draft receiver's report, notice of motion and draft order; email to M. MacNaughton re same.
Mar 1, 2012	M.J. MacNaughton	1.50	Review and revise draft report and discuss same with Mary Arzoumanidis.
Mar 3, 2012	M. Arzoumanidis	1.80	Continue review and revision of motion materials.
Mar 5, 2012	M. Arzoumanidis	3.00	Review and revise motion materials re interim receivership and receivership.
Mar 6, 2012	M. Arzoumanidis	0.50	Discussion with M. MacNaughton re motion materials; email to R. Dodick and M. Dean re same.
Mar 19, 2012	M. Arzoumanidis	0.30	Email from and to R. Dodick re revised discharge motion materials; brief review of same.

Ernst & Young Inc.

May 16, 2012
Invoice # 696862087
Page 4

TO OUR FEES	\$ 13,566.00
Less Discount	(2,096.00)
FEE BALANCE	<u>11,470.00</u>

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	18.00	\$ 330.00	\$ 5,940.00
E. Atienza	0.70	230.00	161.00
B. Hayward	0.30	200.00	60.00
M.J. MacNaughton	4.70	835.00	3,924.50
J. Strandberg	7.10	195.00	1,384.50
	<u>30.80</u>		<u>\$ 11,470.00</u>

DISBURSEMENTS:

Taxable

G=GST; Q=QST; H=HST; P=PST

Binding Charges	\$4.95	H
Copies	104.10	H
Courier	15.93	H
PPSA Searches	56.00	H
Quicklaw Searches	<u>230.02</u>	H

Total Taxable Disbursements	<u>411.00</u>
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Total Disbursements	411.00
---------------------	--------

Total Fees and Disbursements	<u>11,881.00</u>
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Ernst & Young Inc.

May 16, 2012
Invoice # 696862087
Page 5

HST on Fees and Taxable Disbursements

1,544.53

TOTAL THIS INVOICE

\$ 13,425.53



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
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Toronto, ON, Canada M5H 3Y4
T 416.367.6000 F 416.367.6749
blg.com

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

May 17, 2012

Invoice # 696862509

Page 1

Attention: Mike P. Dean
Senior Vice President

Re: Project Loretta

File No: 005258/000007

PROFESSIONAL SERVICES rendered to May 16, 2012 in connection with the above matter as described in the attached.

Fees	\$ 2,378.00
Less Discount	(285.36)
Fee Balance	<u>2,092.64</u>
Disbursements	1.80
HST on Fees and Taxable Disbursements	<u>272.27</u>
Total this Invoice	<u><u>\$ 2,366.71</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: 
Michael J. MacNaughton

Ernst & Young Inc.

May 17, 2012
Invoice # 696862509
Page 2

PROFESSIONAL SERVICES RENDERED to May 16, 2012

May 14, 2012	M. Arzoumanidis	1.00	Review draft motion materials for discharge of interim receiver and receiver.
May 15, 2012	M. Arzoumanidis	2.20	Continue review of draft motion materials re discharge of interim receiver and receiver; email to M. Dean and R. Dodick re same.
May 16, 2012	M. Arzoumanidis	3.50	Calls and emails to and from R. Dodick and A. Collins re draft motion materials and scheduling matters; email to and from M. Lerner re same; draft fee affidavits and prepare motion record and other materials; deal with accounts; discussion with M. MacNaughton re same; prepare motion request form; email to commercial list office re scheduling motion.
May 16, 2012	M.J. MacNaughton	0.20	Discussions with Mary Arzoumanidis re fee affidavit and other file matters.

TO OUR FEES	\$ 2,378.00
Less Discount	(285.36)
FEE BALANCE	2,092.64

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	6.70	\$ 290.40	\$ 1,945.68
M.J. MacNaughton	0.20	734.80	146.96
	<u>6.90</u>		<u>\$ 2,092.64</u>

Ernst & Young Inc.

May 17, 2012
Invoice # 696862509
Page 3

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST	
Copies		
	\$1.80	H
Total Taxable Disbursements	1.80	
Total Disbursements		1.80
Total Fees and Disbursements		2,094.44
HST on Fees and Taxable Disbursements		272.27
TOTAL THIS INVOICE		\$ 2,366.71



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
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T 416.367.6000 F 416.367.6749
blg.com

Ernst & Young Inc.
Ernst & Young Tower
Toronto-Dominion Centre
PO Box 251
Toronto, ON M5K 1J7

May 17, 2012
Invoice # 696862509
MJM/MJM

Re: Project Loretta

File No: 005258/000007

REMITTANCE COPY

Fees	\$ 2,378.00
Less Discount	(285.36)
Fee Balance	<u>2,092.64</u>
Disbursements	1.80
HST on Fees and Taxable Disbursements	<u>272.27</u>
Total this Invoice	<u>\$ 2,366.71</u>

PLEASE RETURN THIS COPY WITH YOUR PAYMENT
MAKE CHEQUES PAYABLE TO BORDEN LADNER GERVAIS LLP

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001



Borden Ladner Gervais LLP
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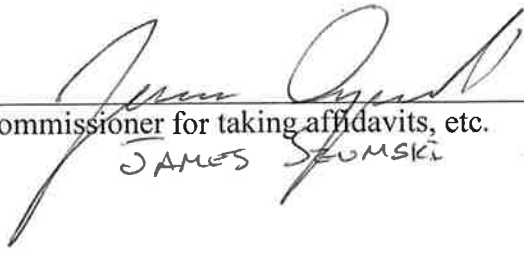
May 17, 2012
Invoice # 696862509
MJM/MJM

Alternatively, payment may be wired or electronic fund transferred (EFT) to: The Bank of Nova Scotia
Toronto Business Support Centre
40 King Street West
Toronto, Ontario
M5H 1H1

Bank #: 002
Bank Transit #: 47696
Swift Code: NOSCCATT
General Canadian Fund Account#: 80002 14221 11
U.S. Fund Account #: 80002 51181 15
ABA number 026002532

Please email payment details to:
ReceiptsTOR@blg.com
Contact: Accounts Receivable Toronto (416) 367-6703
Please include our invoice number(s) with all payments

**THIS IS EXHIBIT "B" TO THE AFFIDAVIT
OF ROGER JAIPARGAS SWORN BEFORE ME
ON THIS 18th DAY OF MAY, 2012**


A Commissioner for taking affidavits, etc.

JAMES SPUMSKI

TAB I

**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 Mark Lieberman
(sworn February 3, 2012)**

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

1. I am a partner at the law firm of Kronis Rotsztain Margles Cappel, LLP ("KRMC"), and as such have knowledge of the matters hereinafter deposed to.
2. Pursuant to the Order of The Honourable Mr. Justice Wilton-Siegel dated 26 November 2010, Ernst & Young Inc. was appointed as receiver and receiver and manager (the "Receiver"), without security, of all of the assets, undertakings and properties 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. KRMC is counsel that has been retained by the Receiver to pursue various collection matters on behalf of the Receiver.
3. This affidavit is made in support of a motion for, *inter alia*, the approval of the fees and disbursements of KRMC for the period of March 15, 2011 to February 3, 2012.

4. Attached as Exhibit "A" is a list of the 11 accounts provided for services rendered to the Receiver with a breakdown for each account in fees, disbursements and HST.
5. Exhibit "B", attached, consists of KRMC's actual invoices for all of the matters referred to in Exhibit "A" along with time dockets, where applicable. They are in the order noted in Exhibit "A".
6. The accounts and detailed time dockets (where provided) attached in Exhibit "A" are a fair and accurate description of the services provided and the amounts charged by KRMC and in accordance with budgets discussed and approved by the receiver. The vast majority of the work conducted on the files was done by myself at an hourly rate of \$425/hour, Mikhail Shloznikov at \$250/hour and by Solomon Khan at an hourly rate of \$150/hour. The only additional services considered in the fees attached to the files would be work done by law clerks in the context of the court action. The fees allocated to each account generally reflect the time spent on the files, although in some instances discounts were provided.
7. KRMC requests that the Court approve its accounts for the period from March 15, 2011 to February 3, 2012 for fees in the total amount of \$12,635.00, and disbursements of \$3,354.63 (HST total of \$1,896.76), for services rendered and recorded to February 3, 2012. All accounts were rendered and were payable in Canadian Dollars.

SWORN BEFORE ME at the City of)
Toronto, in the Province of Ontario, this)
3rd day of February, 2012)


Commissioner for taking affidavits)

**Solomon Aman Khan, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires August 16, 2014.**


MARK LIEBERMAN

THIS IS EXHIBIT "A" REFERRED TO
IN AFFIDAVIT OF MARK LIEBERMAN
SWORN BEFORE ME THIS 3rd DAY
OF FEBRUARY, 2012.


A COMMISSIONER, ETC.

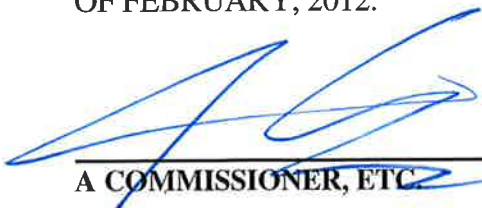
Solomon Aman Khan, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires August 16, 2014.

EXHIBIT "A"

Fees and Disbursements Summary of LORETTA FOODS for the period from March 15, 2011 to January 3, 2012

OUR FILE No.	DEBTOR'S NAME	DATE	FEES	DISB	HST	TOTAL	PAID/ NOT PAID
100356	Jackie's Girls Catering	May 27, 2011	\$750.00	\$531.97	\$134.13	\$1,416.10	P
100354	Sully's Catering and Vending Ltd.	June 30, 2011	\$725.00	\$799.95	\$138.05	\$1,663.00	P
100354	Sully's Catering and Vending Ltd.	December 6, 2011	\$775.00	\$555.75	\$168.58	\$1,499.33	P
100354	Sully's Catering and Vending Ltd.	January 30, 2012	\$85.00	\$14.00	\$12.87	\$111.87	P
100355	South Street Sandwiches	July 28, 2011	\$1,500.00	\$516.16	\$222.06	\$2,238.22	P
100355	South Street Sandwiches	November 25, 2011	\$2,650.00	(\$77.40)	\$350.95	\$2,923.55	P
100355	South Street Sandwiches	January 30, 2012	\$1,375.00	\$41.00	\$184.08	\$1,600.08	P
100357	Bad Boys	July 25, 2011	\$1,550.00	\$836.20	\$250.02	\$2,636.22	P
100357	Bad Boys	January 30, 2012	\$2,050.00	\$70.00	\$275.60	\$2,395.60	P
103771	International Inc.	January 30, 2012	\$325.00	\$32.00	\$45.37	\$402.37	P
103896	General Matters	February 3, 2012	\$850.00	\$35.00	\$115.05	1,000.05	NP
TOTAL:			\$12,635.00	\$3,354.63	\$1,896.76	\$17,886.39	

THIS IS EXHIBIT "B" REFERRED TO
IN AFFIDAVIT OF MARK LIEBERMAN
SWORN BEFORE ME THIS 3rd DAY
OF FEBRUARY, 2012.



A COMMISSIONER, ETC.

Solomon Aman Khan, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law,
Expires August 16, 2014.

IN ACCOUNT WITH
KRMC

**Kronis, Rotsztain,
Margles, Cappel LLP**
Barristers and Solicitors

(64821

FILE COPY

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

25 Sheppard Avenue West (at Yonge)
Suite 1100 Toronto, ON
Canada M2N 6S6
Telephone: (416) 225-8750
Facsimile: (416) 225-2593

File No. 100,356

May 27, 2011

**RE: ERNST & YOUNG INC. as Receiver for 787755 ONTARIO INC. o/a NDT FOOD SERVICE v.
JACKIE'S GIRLS CATERING**

TO ALL PROFESSIONAL SERVICES rendered on your behalf from March 15, 2011 to May 27, 2011:

TO review of file and client documents;
TO sending demand letter and providing you with a copy of same;
TO conducting name search on debtor to confirm if debtor owns property;
TO receiving request from you re update if debtor responded to demand letter;
TO advising you that we did not receive any response from demand letter and providing you with our analysis of assets on debtor and recommending legal action be commenced;
TO receiving your instructions to proceed with legal action;
TO drafting Statement of Claim;
TO requesting business style name search on the defendant;
TO revisions and finalizing Statement of Claim and arranging for same to be issued with the Court;
TO receiving issued claim from the Court and forwarding you a copy via e-mail;
TO arranging for service of claim on debtor;
TO serving debtor personally and advising you of same;
TO being advised that the debtor filed for bankruptcy;
TO receiving your instructions to proceed to close our file;
TO all other telephone conversations, correspondence and memoranda not referred to above and reporting to you.

OUR FEE	\$750.00	
HST (13%)	<u>97.50</u>	\$847.50

DISBURSEMENTS – Not Subject to HST

PAID for Issue Statement of Claim	\$181.00	
PAID for Service of Claim	<u>69.19</u>	\$250.19

DISBURSEMENTS - Subject to HST

PAID for Teraview Property and Execution Searches	\$ 81.00	
PAID for Business Style Name Search	12.00	
PAID for Law Society Transaction Levy	50.00	
PAID for Service of Claim	103.50	
PAID for Fax Recovered	5.28	
PAID for Photocopies	15.00	
PAID for Office Laser	<u>15.00</u>	
Subtotal:	\$281.78	
HST (13%)	<u>36.63</u>	<u>\$318.41</u>

TOTAL FEES AND DISBURSEMENTS:**\$1,416.10**

THIS IS OUR ACCOUNT

KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP

Per:

Mark Lieberman

ML/kw

E.&O.E.

Our HST Registration No. R119428514

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on all outstanding amounts calculated from June 27, 2011.

ERNST & YOUNG INC.

May 24, 2011

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

Attention: Rahn DODick

File #: 100356
Inv #: Sample

RE: as Receiver for 787755 ONTARIO INC. o/a NDT FOOD SERVICE v.
JACKIE'S GIRLS CATERING

DISBURSEMENTS

Disbursements

Receipts

	Fax Recovered	5.28	
	Office Laser	7.00 +	
Mar-28-11	BSN Style Search	12.00	
Apr-13-11	Issue Statement of Claim (kw)*	181.00	
Apr-15-11	Teraview	28.00	} 81-
	Teraview	4.00	
	Teraview	3.00	
	Teraview	3.00	
	Teraview	3.00	
	Teraview	3.00	
	Teraview	3.00	
	Teraview	14.00	
	Teraview	14.00	
	Teraview	6.00	
May-10-11	Service of claim (MacGregor inv. 204) (KW)*	69.19	
	Totals	\$355.47	\$0.00
	HST on Disbursements	\$13.69	

+ LSUC Levy 50 + HST.

**Total Fees, Disbursements & HST**

\$369.16

Previous Balance

\$0.00

Previous Payments

\$0.00

Balance Due Now

\$369.16

Total Tax: \$13.69

HST #: R119428514

* tax-exempt

AMOUNT QUOTED:**\$0.00**

IN ACCOUNT WITH
KRMC

**Kronis, Rotsztain,
Margles, Cappel LLP**
Barristers and Solicitors

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

25 Sheppard Avenue West (at Yonge)
Suite 1100 Toronto, ON
Canada M2N 6S6
Telephone: (416) 225-8750
Facsimile: (416) 225-2593

File No. 100,354

June 30, 2011

**RE: ERNST & YOUNG INC. as Receiver for 787755 ONTARIO INC. O/A NDT FOOD SERVICE v.
SULLY'S CATERING & VENDING LTD.**

TO ALL PROFESSIONAL SERVICES rendered on your behalf from March 15, 2011 to June 30, 2011:

TO review of file and client documents;
TO sending demand letter and providing you with a copy of same;
TO conducting corporate search;
TO receiving request from you re update if debtor responded to demand letter;
TO advising you that we did not receive any response from demand letter and providing you with our analysis of assets on debtor and recommending legal action be commenced;
TO receiving your instructions to proceed with legal action;
TO drafting Statement of Claim;
TO revisions and finalizing Statement of Claim and arranging for same to be issued with the Court;
TO receiving issued claim from the Court and forwarding you a copy via e-mail;
TO arranging for service of claim on debtor;
TO process server attempting to serve debtor at address provided and being advised that debtor no longer at address;
TO attempting to locate debtor via searches and again sending process server to attempt to serve debtor;
TO serving the statement of claim on the defendant by mail to the registered head office of the corporation and advising you of same;
TO obtaining default judgment against the defendant;
TO filing writ of seizure and sale against the defendant in Halton;
TO all other telephone conversations, correspondence and memoranda not referred to above and reporting to you.

OUR FEE	\$725.00	
HST (13%)	<u>94.25</u>	\$819.25

DISBURSEMENTS – Not Subject to HST

PAID to Issue Statement of Claim	\$181.00	
PAID to Issue Default Judgment	127.00	
PAID to Issue and File Writ of Seizure and Sale	<u>155.00</u>	\$463.00

DISBURSEMENTS - Subject to HST

PAID for Corporate Profile Report	\$12.00	
PAID for Law Society Transaction Levy	50.00	
PAID for Service of Claim	183.00	
PAID for Bar-ex Electronic Writ Filing	29.95	
PAID for Photocopies	15.00	
PAID for Office Laser	<u>47.00</u>	
Subtotal:	\$336.95	
HST (13%)	<u>43.80</u>	<u>\$380.75</u>

TOTAL FEES AND DISBURSEMENTS:**\$1,663.00**

THIS IS OUR ACCOUNT

KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP

Per:

Mark Lieberman

ML/kw

E.&O.E.

Our HST Registration No. R119428514

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on all outstanding amounts calculated from July 30, 2011.

ERST & YOUNG INC.

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

Paul: 0.1+0.2
Ashley: 0.1

June 29, 2011

Attention: Rahn DODick

File #: 100354

Inv #: Sample

RE: as Receiver for 787755 Ontario In. o/a NDT FOOD SERVICE v.
SULLY'S CATERING & VENDING LTD.

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Jun-01-11	Reviewed service etc and prepared e-mail to the client for an update	0.20	85.00	ML
	Totals	0.20	\$85.00	
	HST on Fees		\$11.05	

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
MARK LIEBERMAN	0.20	\$425.00	\$85.00

DISBURSEMENTS

	Disbursements	Receipts
Office Laser	42.75	
Photocopies	2.25	
Mar-28-11 Profile Report	12.00 ✓	
Apr-13-11 Issue Statement of Claim (kw)*	181.00 ✓	
May-03-11 Hamilton-Toronto Area Process Servers (\$15103.36)-S.O.C	104.00	
May-31-11 Judgment (PN)*	127.00	
Jun-02-11 Hamilton-Toronto Area Process Servers (\$20057.68)-S.O.C	79.00	
Totals	\$548.00	\$0.00
HST on Disbursements	\$31.20	

+ LSUC Levy
+ WSS
+ Bar-ex

\$50 + HST
155
29.95

**Total Fees, Disbursements & HST**

\$675.25

Previous Balance

\$0.00

Previous Payments

\$0.00

Balance Due Now

\$675.25

Total Tax: \$42.25

HST #: R119428514

* tax-exempt ~

AMOUNT QUOTED:**\$0.00**

IN ACCOUNT WITH
KRMC

**Kronis, Rotsztain,
Margles, Cappel LLP**
Barristers and Solicitors

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

25 Sheppard Avenue West (at Yonge)
Suite 1100 Toronto, ON
Canada M2N 6S6
Telephone: (416) 225-8750
Facsimile: (416) 225-2593

File No. 100,354

December 6, 2011

**RE: ERNST & YOUNG INC. as Receiver for 787755 ONTARIO INC. O/A NDT FOOD SERVICE v.
SULLY'S CATERING & VENDING LTD.**

TO ALL PROFESSIONAL SERVICES rendered on your behalf from June 30, 2011 to December 6, 2011:

TO reviewing all notes and forwarding detailed summary to you re: potential post-judgment options as well as copy of judgment obtained;
TO receiving proposed distribution of monies from Sheriff in Milton;
TO review of distribution proposal and breakdown
TO contacting Milton Sheriff for clarification of distribution of monies to identify more details re: the enforcement to WSIB from the defendant;
TO reviewing distribution proposal and reporting back to the client by e-mail and seeking further instructions;
TO receiving e-mail from you re: garnishment return and to reporting back to you with options on enforcement and potentially retaining an investigator;
TO e-mail from you advising that defendant may have had other bank accounts to possibly garnish;
TO requesting PPSA and motor vehicle search;
TO review of various searches and to e-mail exchange with you confirming same;
TO confirming that defendant does not own any vehicles but has a PPSA registered by TD as a general security agreement and advising you of same;
TO receiving instructions from you and confirming same and the budget to Corpa for investigative report;
TO e-mails exchanged with Corpa re: investigation on debtor;
TO preparing the s.18 notice to TD bank requesting information on the security agreement with the debtor;
TO forwarding a copy of the s.18 PPSA notice to you;
TO e-mail exchange with you re: potential collectability and enforcement options on a potential judgment;
TO review of the report from Corpa and updating you with our comments and recommendations;
TO all other telephone conversations, correspondence and memoranda not referred to above and reporting to you.

OUR FEE
HST (13%)

\$775.00 (Reduced by 40% as a courtesy)
100.75 \$875.75

DISBURSEMENTS – Not Subject to HST

PAID for PPSA Search	\$ 8.00	
PAID for Corpa Group Disbursements	<u>26.00</u>	34.00

DISBURSEMENTS - Subject to HST

PAID for PPSA Search	\$ 12.00	
PAID for Corpa Group Fee	300.00	
PAID for Corpa Group Disbursements	172.50	
PAID for MOT Search	12.00	
PAID for Photocopies	12.75	
PAID for Office Laser	<u>12.50</u>	
Subtotal:	\$521.75	
HST (13%)	<u>67.83</u>	<u>\$589.58</u>

TOTAL FEES AND DISBURSEMENTS:**\$1,499.33**

THIS IS OUR ACCOUNT

KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP

Per:



Mark Lieberman

ML/kw

E.&O.E.

Our HST Registration No. R119428514

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on all outstanding amounts calculated from January 6, 2012.

ERNST & YOUNG INC.

December 5, 2011

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

Attention: Rahn D Odick

File #: 100354

Inv #: Sample

RE: as Receiver for 787755 Ontario In. o/a NDT FOOD SERVICE v.
SULLY'S CATERING & VENDING LTD.

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Jun-30-11	Reviewed all notes and detailed summary e-mail to the client re: potential post-judgment options	0.70	297.50	ML
Sep-12-11	Received distribution proposal etc	0.10	42.50	ML
Sep-14-11	Review of distribution proposal and breakdown and provided instructions to investigate this in more detail	0.20	85.00	ML
Sep-16-11	Reviewed File. Contacted the WSIB and the Enforcement Office in Halton to identify more details re: the enforcement to WSIB from the Defendant.	1.00	150.00	SK
Sep-18-11	To reviewing distribution proposal and reporting back to the client by e-mail and seeking further instructions	0.20	85.00	ML
Oct-03-11	To receiving e-mail from the client re: garnishment return, and to reporting back to client on the options on enforcement and potential to retain an investigator etc	0.30	127.50	ML
Oct-17-11	To review of e-mail from client re: potential options etc and responding to same and advising we would conduct various searches internally and report back to him	0.20	85.00	ML
Nov-14-11	To review of various searches etc, and to e-mail exchange with the client confirming	0.40	170.00	ML
Nov-15-11	To receiving instructions from the client and confirming same and the budget to CORPA for the investigative report	0.10	42.50	ML

	To e-mails exchanged with Kevin at CORPA Re: investigation of the debtor	0.10	42.50	ML
Nov-17-11	To preparing the s. 18 notice to the TD bank requesting information on the security agreement with the debtor	0.10	42.50	ML
Nov-21-11	To forwarding a copy of the s. 18 PPSA notice to the client	0.10	42.50	ML
Nov-25-11	To e-mail exchange with the client re: potential collectability and enforcement options on a potential judgment	0.20	85.00	ML
Dec-01-11	To review of the report from CORPA and updating you with our comments and recommendations	0.20	85.00	ML
	Totals	3.90	\$1,382.50	
	HST on Fees		\$179.73	

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
MARK LIEBERMAN	2.90	\$425.00	\$1,232.50
Solomon Khan	1.00	\$150.00	\$150.00

DISBURSEMENTS**Disbursements****Receipts**

	Office Laser	0.25	
	Photocopies	2.75	
Nov-14-11	PPSA	12.00	
	PPSA*	8.00	
Dec-05-11	Asset investigation (Corpa inv. 17676) (KW) Disb	172.50	
	Asset investigation (Corpa inv. 17676) (KW) disb*	26.00	
	Asset investigation (Corpa inv. 17676) (KW) Fee	300.00	
	Totals	\$521.50	\$0.00
	HST on Disbursements	\$63.38	

NOT \$92 + HST

IN ACCOUNT WITH
KRMC

**Kronis, Rotsztain,
Margles, Cappel LLP**
Barristers and Solicitors

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

25 Sheppard Avenue West (at Yonge)
Suite 1100 Toronto, ON
Canada M2N 6S6
Telephone: (416) 225-8750
Facsimile: (416) 225-2593

File No. 100,354

January 30, 2012

**RE: ERNST & YOUNG INC. as Receiver for 787755 ONTARIO INC. O/A NDT FOOD SERVICE v.
SULLY'S CATERING & VENDING LTD.**

TO ALL PROFESSIONAL SERVICES rendered on your behalf from December 6, 2011 to January 30, 2012,
including the following:

TO review re: follow up letter to TD re: status of the s.18 notice and a response to same;
TO further follow up letter to TD requesting compliance under s. 18 of the PPSA;
TO all other telephone conversations, correspondence and memoranda not referred to above and reporting to
you.

OUR FEE	\$85.00	
HST (13%)	<u>11.05</u>	\$96.05

DISBURSEMENTS - Subject to HST

PAID for Photocopies	8.00	
PAID for Office Laser	<u>6.00</u>	
Subtotal:	\$14.00	
HST (13%)	<u>1.82</u>	<u>\$15.82</u>

TOTAL FEES AND DISBURSEMENTS: \$111.87

THIS IS OUR ACCOUNT

KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP
Per: 

Mark Lieberman
ML/nl
E.&O.E.

Our HST Registration No. R119428514

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on all outstanding amounts
calculated from February 29, 2012

ERNST & YOUNG INC.

January 30, 2012

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

File #: 100354

Attention: Rahn DODick

Inv #: Sample

RE: as Receiver for 787755 Ontario In. o/a NDT FOOD SERFVICE v.
SULLY'S CATERING & VENDING LTD.

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Dec-12-11	To review re: follow up with TD re: status of the s.18 notice and a response to same	0.10	42.50	ML
Jan-09-12	to follow up letter to TD requesting compliane under s. 18 of the PPSA	0.10	42.50	ML
	Totals	0.20	\$85.00	
	HST on Fees		\$11.05	

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
MARK LIEBERMAN	0.20	\$425.00	\$85.00

DISBURSEMENTS

Disbursements	Receipts
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Photocopies	2.75	
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Totals	\$2.75	\$0.00
HST on Disbursements	\$0.36	

Total Fees, Disbursements & HST	\$99.16
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Previous Balance	\$1,499.33
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Previous Payments	\$1,499.33
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Balance Due Now	\$99.16
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IN ACCOUNT WITH
KRMC

167332

**Kronis, Rotsztain,
Margles, Cappel LLP**
Barristers and Solicitors

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

25 Sheppard Avenue West (at Yonge)
Suite 1100 Toronto, ON
Canada M2N 6S6
Telephone: (416) 225-8750
Facsimile: (416) 225-2593

File No. 100,355

July 28, 2011

**RE: ERNST & YOUNG INC. as RECEIVER for 787755 ONTARIO INC. o/a NDT FOOD SERVICE v.
SOUTH STREET SANDWICHES**

TO ALL PROFESSIONAL SERVICES rendered on behalf of Ernst & Young Inc. in connection with the above-noted matter from March 14, 2011 to July 28, 2011 including the following:

TO receiving and reviewing the entire file;
TO drafting and sending demand letter to debtor;
TO e-mail to you with update re: demand letter sent to debtor;
TO drafting and preparing Statement of Claim;
TO receiving and reviewing correspondence from the solicitor for the debtor disputing outstanding amount owing and offer to settle;
TO e-mail discussion with the solicitor for the debtor re: offer to settle;
TO forwarding to you correspondence from the solicitor for the debtor and requesting instructions;
TO e-mail received from you with instructions re: offer to settle;
TO e-mail discussions with the solicitor for the debtor re: offer to settle;
TO e-mail discussions with you advising of solicitor for the debtor re: offer to settle and requesting further instructions;
TO drafting and preparing mutual release and forwarding same to you for review;
TO forwarding mutual release to the solicitor for the debtor for review;
TO e-mail correspondence with the solicitor for the debtor re: mutual release execution;
TO e-mail from you with instructions to issue statement of claim if no reply received;
TO finalizing Statement of Claim;
TO e-mail discussions with you re: settlement agreement;
TO amending Statement of Claim;
TO e-mail discussions with the solicitor for the debtor re: service of claim;
TO e-mail discussions with you re: commencement of action and offer to settle;
TO further revisions to Statement of Claim;
TO serving Statement of Claim on debtor;
TO receiving confirmation of service of Statement of Claim on debtor;
TO e-mail to you with update on matter;
TO receiving and reviewing Notice of Intent to Defend;
TO drafting and preparing correspondence to debtor re: Notice of Intent to Defend and Offer to Settle;

-2-

TO receiving and reviewing Statement of Defence from debtor;
TO e-mail to you re: update on matter;
TO drafting and preparing Default Judgment;
TO e-mail discussions with you re: Statement of Defence received and instructions to proceed with motion to strike defence;
TO forwarding correspondence to the debtor demanding either an order for leave to represent itself or an appointment of lawyers;
TO all other telephone conversations, correspondence, and memorandum not referred to the above reporting to you and all other matters herein to date.

OUR FEE	\$1,500.00 (Reduced as a courtesy)	
HST (13%)	<u>\$195.00</u>	\$1,695.00

DISBURSEMENTS - Subject to HST

PAID for Corporate Profile Report	\$12.00	
PAID for Photocopies	\$16.00	
PAID for Courier	\$10.91	
PAID for Process Server	\$101.00	
PAID for LSUC Levy Surcharge	\$50.00	
PAID for Office Laser	<u>\$18.25</u>	
Subtotal	\$208.16	
HST (13%)	<u>\$27.06</u>	\$235.22

DISBURSEMENTS – Not Subject to HST

PAID for Issue Claim	\$181.00	
PAID for Issue Judgment	<u>\$127.00</u>	<u>\$308.00</u>

TOTAL FEES AND DISBURSEMENTS DUE		<u>\$2,238.22</u>
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THIS IS OUR ACCOUNT

KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP

Per:


Mark Lieberman

ML/cv

E.& O.E.

Our HST Registration No. R119428514

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.0% per annum on all outstanding amounts calculated from August 28, 2011

T & YOUNG INC.

July 13, 2011

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

Attention: Rahn DOdick

File #: 100355

Inv #: Sample

RE: as Receiver for 78755 Ontario Inc. o/a NDT FOOD SERVICE v. SOUTH
STREET SANDWICHES

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Jun-07-11	E-mail to client re: update on service	0.10	42.50	ML
Jun-21-11	Reviewed notice of intent to defend, reviewed rules, and drafted letter by courier to south side re: Notice of intent and offer to settle etc	0.20	85.00	ML
Jul-08-11	Reviewed file and provided instructions	0.10	42.50	ML
Jul-11-11	Received statement of defence and reported back to the client as to the various options and our recommendations etc	0.50	212.50	ML
	Totals	0.90	\$382.50	
	HST on Fees		\$49.73	

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
MARK LIEBERMAN	0.90	\$425.00	\$382.50

DISBURSEMENTS

	Office Laser
	Photocopies
Mar-28-11	Profile Report
Apr-13-11	Issue Statement of Claim (kw0*)
Jul-05-11	Process Server - Hamilton Toronto for June 2011 - SOC
Jul-07-11	Purolator Courier Invoice Dated June 24,2011
Jul-08-11	Judgment (PN)*

Disbursements

Receipts

18.25 ✓
11.00 + 5 = 16.00 ✓
12.00 ✓
181.00 ✓
101.00 ✓
10.91 ✓
127.00 ✓

Levy?



Totals	\$461.16	\$0.00
HST on Disbursements	\$19.91	

Total Fees, Disbursements & HST	\$913.30
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Previous Balance	\$0.00
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Previous Payments	\$0.00
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Balance Due Now	\$913.30
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Total Tax:	\$69.64	AMOUNT QUOTED:	\$0.00
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HST #:	R119428514
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* tax-exempt

IN ACCOUNT WITH
KRMC

1725/8

**Kronis, Rotsztain,
Margles, Cappel LLP**
Barristers and Solicitors

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

25 Sheppard Avenue West (at Yonge)
Suite 1100 Toronto, ON
Canada M2N 6S6
Telephone: (416) 225-8750
Facsimile: (416) 225-2593

File No. 100,355

November 25, 2011

**RE: ERNST & YOUNG INC. as RECEIVER for 787755 ONTARIO INC. o/a NDT FOOD SERVICE v.
SOUTH STREET SANDWICHES**

TO ALL PROFESSIONAL SERVICES rendered on behalf of Ernst & Young Inc. in connection with the above-noted matter from July 28, 2011 to November 25, 2011 including the following:

TO e-mail to you advising that defendant in fact did file defence with the court;
TO sending further letter to defendant demanding solicitor be appointed or leave from court to be self-represented or else bring a motion to strike defence;
TO receiving e-mail from Tony Chepil advising that he did not receive previous letter sent to him and requesting copy of same;
TO forwarding copies of letter by e-mail to Tony Chepil in response;
TO e-mail from Tony Chepil advising that they are bringing a motion for leave and would be serving and filing materials shortly;
TO confirming e-mail requesting order from court once received re corporation being self-represented;
TO receiving and reviewing motion record from defendant and researching law on the issue of corporate self-representation and providing detailed update to you on our recommendations and budget;
TO confirming plan via e-mail and our recommendations to you re: documentary disclosure;
TO advising you that the affidavit of documents would be prepared;
TO reviewing documents and preparing affidavit of documents;
TO providing initial comments and analysis on the breakdown of the balance of the invoices etc;
TO review of file to complete affidavit of documents;
TO copying documents to another CD and finalizing affidavit of documents;
TO revisions to affidavit of documents;
TO numerous e-mails exchanged with you re persons who might reasonably be expected to have knowledge of this file;
TO finalizing affidavit of documents and forwarding same to you for your review;
TO arranging for affidavit of documents to be sworn by you;
TO arranging for service of affidavit of documents on defendants;
TO receipt of e-mail from defendant requesting our position on their motion for leave to represent the defendant corporation;
TO responding to defendant by e-mail;
TO forwarding correspondence to defendant requesting order for self-representation as well as their affidavit of documents;

TO receiving e-mail from the defendant advising that Master Petersen granted their order and they were awaiting a copy of same as well as potential discovery plan;
TO all other telephone conversations, correspondence, and memorandum not referred to the above reporting to you and all other matters herein to date.

OUR FEE	\$2,650.00	
HST (13%)	<u>344.50</u>	\$2,994.50

DISBURSEMENTS - Subject to HST

PAID for Photocopies	\$19.00	
PAID for Courier	8.85	
PAID for Office Laser	<u>21.75</u>	
Subtotal	\$49.60	
HST (13%)	<u>6.45</u>	<u>56.05</u>

TOTAL FEES AND DISBURSEMENTS DUE	<u>\$3,050.55</u>
LESS OVERPAYMENT OF DISBURSEMENT	<u>(127.00)</u>

TOTAL OUTSTANDING	\$2,923.55
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THIS IS OUR ACCOUNT

KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP

Per:

Mark Lieberman

ML/kw

E.& O.E.

Our HST Registration No. R119428514

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on all outstanding amounts calculated from December 23, 2011

ERNST & YOUNG INC.

November 22, 2011

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

Attention: Rahn DODick

File #: 100355

Inv #: Sample

RE: as Receiver for 78755 Ontario Inc. o/a NDT FOOD SERVICE v. SOUTH
STREET SANDWICHES

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Jul-29-11	Reporting back to the client with an update by e-mail	0.10	42.50	ML
Aug-11-11	Drafted further follow up letter to Debtor demand sol be appointed or leave	0.20	85.00	ML
Aug-15-11	E-mail report back to the client	0.10	42.50	ML
Aug-16-11	E-mail from Tony Chepil and response by e-mail enclosing previous letters etc	0.20	85.00	ML
Aug-18-11	Received e-mail from Tony Chepil of South Street re: motion for leave to act in person	0.10	42.50	ML
Aug-19-11	E-mail response to Tony Chepil of South Street re: motion	0.10	42.50	ML
Aug-23-11	Received and reviewed Motion record from South Street and researched the law on the issue of corporate self-represenation and provided a detailed updated to the client on our recommendations and budget etc going forward	0.60	255.00	ML
Sep-12-11	Confirmed plan via e-mail and our recommendations to the client re: documentary disclsoure etc	0.20	85.00	ML
Sep-14-11	reviewing the affiavit of documents and provide intital comments and analysis on the breadkown of the balance of the invoices etc	0.20	85.00	ML
	Review of File, Prepare Affidavit of Documents	4.02	603.00	SK
	Examining invoices to determine if it balance	2.00	0.00	SK

	corresponds with amount provided in the Statement of Claim			
Sep-21-11	Reviewed and advised re: electroinic documents and witnesses for schedule D	0.20	85.00	ML
	Reviewing File Contents	1.00	150.00	SK
	Correspondence - Requested Names for Sched. D. of Affidavit of Documents.	0.10	15.00	SK
Sep-26-11	Affidavit of Documents (transferring files to electronic format, finalizing schedules)	1.00	150.00	SK
Oct-05-11	To revisions and review of the affidavit of documents and providing instructions for execution of same	0.20	85.00	ML
Oct-12-11	Correspondence with client contact regarding reviewing, and signing the Affidavit of Documents.	0.50	75.00	SK
Oct-17-11	To receipt of the affidavit of documents signed by the client and to instructing to forward to the defendant along with a request for their affidavit of documents	0.10	42.50	ML
	Arranged for client to sign Affidavit of Documents. Binded Affidavit of Documents, and Prepared Covering letter to Serve Affidavit of Documents	1.00	150.00	SK
Oct-20-11	To review of e-mail from debtor requesting our position on his motion for leave to represent the company, to us responding as to our position on the motion	0.20	85.00	ML
Nov-04-11	To review and provide instructions re: following up with the debtor for the affidavit of documents and the court order	0.10	42.50	ML
Nov-11-11	Sent letter to Defendants requesting Order from the Motion returnable on Oct. 26, 2011 and the Defendant's Affidavit of Documents	0.50	75.00	SK
Nov-21-11	To review of the e-mail from the debtor and confirming instructions to prepare the summary judgment materials	0.10	42.50	ML

Totals	12.82	\$2,365.50
HST on Fees		\$307.52

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
MARK LIEBERMAN	2.70	\$425.00	\$1,147.50
Solomon Khan	10.12	\$120.36	\$1,218.00

DISBURSEMENTS

	Disbursements	Receipts
Office Laser	16.75	
Photocopies	14.00	
Aug-04-11 Cancellng Check 8835 Dated July 8,2011 (PN)*	-127.00	
Nov-08-11 Purolator Courier Invoice Dated Oct 21,2011	8.85	
Totals	-\$87.40	\$0.00
HST on Disbursements	\$5.15	

Total Fees, Disbursements & HST**\$2,590.77**

Previous Balance

\$2,238.22

Previous Payments

\$2,238.22

Balance Due Now**\$2,590.77**

Total Tax: \$312.67

AMOUNT QUOTED:**\$0.00**

HST #: R119428514

* tax-exempt

IN ACCOUNT WITH
KRMC

Kronis, Rotsztain,
Margles, Cappel LLP
Barristers and Solicitors

Attn: Rahn Dodick
Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, P. O. Box 251
Toronto, ON M5K1J7

25 Sheppard Avenue West (at Yonge)
Suite 1100 Toronto, ON
Canada M2N 6S6
Telephone: (416) 225-8750
Facsimile: (416) 225-2593

File No. 100,355

January 30, 2012

**RE: ERNST & YOUNG INC. as RECEIVER for 787755 ONTARIO INC. o/a NDT FOOD SERVICE v.
SOUTH STREET SANDWICHES**

TO ALL PROFESSIONAL SERVICES rendered on behalf of you in connection with the above-noted matter from November 25, 2011 to January 30, 2012 including the following:

TO receiving e-mail from defendant re: incident that took place at his offices and to responding to same by e-mail;
TO updating you re: issue and waiting for you further instructions;
TO drafting motion record for motion for summary judgment;
TO review of draft materials on motion and to providing comments etc;
TO receiving further directions re: defendant's affidavit of documents;
TO preparing written demand for the defendant's affidavit of documents and sending it to defendant;
TO updating you re: we are not moving with the motion for summary judgment until we receive the defendant's affidavit of documents;
TO receiving e-mail from defendant regarding a debt owed to a third party and to forwarding it to you with our comments;
TO receiving an e-mail and comments from you;
TO following up for affidavit of documents from defendant, requesting it by no later than Jan 6, 2012 failing which will be bringing motion to strike their defence for failure to provide it;
TO preparing discovery plan;
TO admitting that we didn't receive a response from defendant;
TO reviewing and providing instructions re: setting a motion date;
TO scheduling with the court with respect to short motion before master;
TO receiving e-mail from defendant apologizing for delay and seeking for extension re: affidavit of documents;
To discussions with Rahn Dodick re: strategy and to follow up and voicemail for Tony Chepil;
TO conducting conference call with you discussing status, analyzing options, seeking for further directions from you and receiving your instructions to attempt settling this matter again;
TO being advised that you might be discharged of your role in the receivership;
TO telephone message for Tony Chepil re: attempted settlement;
TO receiving your instructions to continue keeping records on hold, pending you further directions;
TO all other correspondence, memoranda, e-mails and facsimiles not referred to herein, and to reporting to you:

OUR FEE	\$1,375.00	
HST (13%)	<u>178.75</u>	\$1,553.75

DISBURSEMENTS – Subject to HST

PAID for Office Laser	\$30.00	
PAID for Photocopies	<u>11.00</u>	
	\$41.00	
HST (13%)	<u>5.33</u>	<u>\$46.33</u>
TOTAL FEE AND DISBURSEMENTS		<u>\$1,600.08</u>

THIS IS OUR ACCOUNT

KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP

Per:


Mark Lieberman

ML/nl

E. & O. E.

Our HST Registration No. R119428514

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on all outstanding amounts calculated from February 29, 2012

ERNST & YOUNG INC.

January 27, 2012

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

File #: 100355

Attention: Rahn DODick

Inv #: Sample

RE: as Receiver for 78755 Ontario Inc. o/a NDT FOOD SERVICE v. SOUTH
STREET SANDWICHES

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Dec-04-11	Drafting Motion Record for Motion for Summary Judgment.	3.00	450.00	SK
Dec-05-11	To receiving e-mail from Tony Chepil of the debtor re: incident that took place at his offices and to responding to same by e-mail	0.30	127.50	ML
	To review of the draft materials on the motion and to providing comments etc	0.30	127.50	ML
Dec-06-11	Review of Motion Record with M. Lieberman. Review of Statement of Defence, Requesting Affidavit of Documents from the Defendant	1.01	151.50	SK
Dec-08-11	To receiving an e-mail from the debtor (apparently inadvertently) regarding a debt owed to a thrid party and to forwarding it to the client with our comments	0.20	85.00	ML
Dec-09-11	To receiving an e-mail and comments from client	0.10	42.50	ML
Dec-16-11	To following up for the affidavit of documents from the debtor	0.10	42.50	ML
Dec-19-11	Review of Rules of Civil Procedure on Discovery Plan. Prepared Discovery Plan and Covering letter. Sent same by regular mail.	1.02	153.00	SK
Dec-20-11	Emailing court scheduling office for motion dates.	0.10	15.00	SK
Jan-09-12	To review and providing instructions re: setting a motion date	0.10	42.50	ML
	Advising M. Lieberman that	0.10	15.00	SK

Jan-26-12	Southstreet's Affidavit of Documents have not been received.	0.20	85.00	ML
	To discussions with Rahn Dodick re: strategy and to follow up and voicemail for Tony Chepil			
	Totals	6.53	\$1,337.00	
	HST on Fees		\$173.81	

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
MARK LIEBERMAN	1.30	\$425.00	\$552.50
Solomon Khan	5.23	\$150.00	\$784.50

DISBURSEMENTS**Disbursements****Receipts**

Office Laser
Photocopies

22.50
5.50

Totals
HST on Disbursements

\$28.00
\$3.64

Total Fees, Disbursements & HST**\$1,542.45**

Previous Balance

\$2,923.55

Previous Payments

\$2,923.55

Balance Due Now**\$1,542.45**

Total Tax: \$177.45

AMOUNT QUOTED:**\$0.00**

HST #: R119428514

* tax-exempt

IN ACCOUNT WITH
KRMC

**Kronis, Rotsztain,
Margles, Cappel LLP**
Barristers and Solicitors

25 Sheppard Avenue West (at Yonge)
Suite 1100 Toronto, ON
Canada M2N 6S6
Telephone: (416) 225-8750
Facsimile: (416) 225-2593

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

Attn: Rahn Dodick

File No. 100357

Date: July 25, 2011

Re: Ernst & Young Inc. as Receiver for 787755 Ontario Inc. o/a NDT Food Service v. Bad Boys
Reference No.: V670

TO PROFESSIONAL SERVICES rendered on behalf of Ernst & Young Inc. in connection with the
above-noted matter from March 17, 2011 to July 25, 2011

TO opening the file;

TO various e-mails exchanged with you re: demand letter;

TO preparing and forwarding a demand letter to the defendants;

TO conducting and reviewing a corporate search and business name search on the following 1788715
Ontario Inc.;

TO conducting and reviewing various title searches on John Dawson;

TO further various e-mails exchanged with you re: proper parties, liability and further documents;

TO preparing the Statement of Claim;

TO forwarding you the Statement of Claim to review;

TO issuing and serving the Statement of Claim;

TO advising you of same;

TO receipt and review of the Statement of Defence from the defendants and providing same to you for
review;

TO confirming that the Statement of Defence has been filed with the Court;

TO various e-mails exchanged with you re: Defence and proceeding with default Judgment against the
corporate defendant.

TO preparing documents to proceed with default judgment and the execution against the corporate
defendant;

TO issuing and filing the Writ of Seizure and Sale;

TO all correspondence and telephone communications;

TO reporting to you; and generally,

TO all other matters herein to date:

OUR FEE:

\$1,550.00

HST (13%)

201.50

\$1,751.50

DISBURSEMENTS (SUBJECT TO HST)

Paid to Office Laser	\$40.00	
Paid to Photocopies	\$24.25	
Paid to Title Searches	\$36.00	
Paid to Civil Litigation Transaction Levy	\$50.00	
Paid to Bar/Ex to file Writ of Seizure and Sale	\$29.95	
Paid to Service of the Statement of Claim	<u>\$193.00</u>	
Subtotal:	\$373.20	
HST (13%)	<u>\$48.52</u>	\$421.72

DISBURSEMENTS (NOT SUBJECT TO HST)

Paid to issuing Statement of Claim	\$181.00	
Paid to issuing default Judgment	\$127.00	
Paid to issuing and filing Writ of Seizure and Sale	<u>\$155.00</u>	\$463.00

TOTAL FEE AND DISBURSEMENTS: **\$2,636.22**

THIS IS OUR ACCOUNT

Kronis, Rotsztain, Margles, Cappel LLP

Per: 

MARK LIEBERMAN

ML/hg

E.&O.E.

Our HST Registration No. R119428514

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.0% per annum on all outstanding amounts calculated from August 25, 2011.

Re: Ernst & Young Inc. as Receiver for 787755 Ontario Inc. o/a NDT Food Service v. Bad Boys
Our File No.: 100357

ERST & YOUNG INC.

July 25, 2011

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

Attention: Rahn DOdick

File #: 100357

Inv #: Sample

RE: as Receiver for 787755 ONTARIO INC. o/a NDT FOOD SERVICE v.
BAD BOYS

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Apr-05-11	To discussions with Mark Lieberman regarding facts scenario, statement of claim, client contacts, investigation to date.	0.50	0.00	MBS
Apr-06-11	To review and organization of file; to review of client documents	0.90	0.00	MBS
Apr-12-11	To drafting Statement of Claim; to correspondence with client.	1.30	0.00	MBS
Apr-14-11	To following up with client.	0.10	0.00	MBS
Apr-15-11	To correspondence with client re: proper parties, liability, further documents.	0.30	0.00	MBS
May-15-11	To review of file and drafting Statement of Claim.	1.00	0.00	MBS
May-31-11	To implementing revisions to Statement of Claim.	0.40	0.00	MBS
Jun-02-11	To final minor revisions to draft claim; to forwarding same to client via e-mail.	0.20	0.00	MBS
Jun-10-11	To receipt of insructions from client to proceed with issuance of claim.	0.10	0.00	MBS
Jun-13-11	To finalizing Statement of Claim and preparations for issuance, service of same.	0.30	0.00	MBS
Jun-29-11	To receipt of confirmation of service of claim on Dawson personally.	0.10	0.00	MBS
Jul-04-11	To updating client re: service of claim.	0.10	0.00	MBS

Jul-10-11	Receipt and review of the SOD and provided instructions to PN	0.30	127.50	ML
	To being notified of Defence being filed; to diarizing for reply deadline.	0.10	0.00	MBS
Jul-22-11	To correspondence with client re: defence and proceeding with default judgment against corporate defendant.	0.30	0.00	MBS
	Totals	6.00	\$127.50	
	HST on Fees		\$16.58	

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
MARK LIEBERMAN	0.30	\$425.00	\$127.50
Mikhail B.Shloznikov-M	0.90	\$0.00	\$0.00
Mikhail B. Shloznikov	4.80	\$0.00	\$0.00

DISBURSEMENTS**Disbursements****Receipts**

	Office Laser	20.00	
	Photocopies	14.25	
Mar-29-11	Teraview	28.00	
	Teraview	2.00	
	Teraview	3.00	
	Teraview	3.00	
Jun-14-11	Issue Statement of Claim (kw)*	181.00	
Jul-05-11	Process Server - Hamilton Toronto for June 2011 SOC	193.00	
	Totals	\$444.25	\$0.00
	HST on Disbursements	\$34.22	

**Total Fees, Disbursements & HST**

\$622.55

Previous Balance

\$0.00

Previous Payments

\$0.00

Balance Due Now

\$622.55

Total Tax:

\$50.80

AMOUNT QUOTED:**\$0.00**

HST #:

R119428514

* tax-exempt

IN ACCOUNT WITH
KRMC

**Kronis, Rotsztain,
Margles, Cappel LLP**
Barristers and Solicitors

Attn: Rahn Dodick
Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, P. O. Box 251
Toronto, ON M5K1J7

25 Sheppard Avenue West (at Yonge)
Suite 1100 Toronto, ON
Canada M2N 6S6
Telephone: (416) 225-8750
Facsimile: (416) 225-2593

File No. 100,357

Date: January 30, 2012

Re: Ernst & Young Inc. as Receiver for 787755 Ontario Inc. o/a NDT Food Service v. Bad Boys
Reference No.: V670

TO ALL PROFESSIONAL SERVICES RENDERED on behalf of you with respect to the above-noted matter from July 25, 2011 to January 30, 2012, including the following:

TO receiving confirmation of filing of defendant's defence with the court;
TO following up with you for further instructions;
TO preparing affidavit of documents;
TO advising re: further documents necessary to be investigated for purpose of affidavit of documents;
TO e-mailing you re: documents for affidavit of documents;
TO contacting you re: additional off storage box in order to complete affidavit of documents;
TO receiving requested documents from you and advising you of same;
TO analyzing received documentation and modifying affidavit of documents;
TO reviewing affidavit of documents and providing instructions re: new relevant documents produced by you;
TO e-mail exchange with you regarding the nature of specific purchase ordered;
TO receiving response from you re: invoices and discussing with you re: allocation of liability from the invoices available;
TO correspondence with you advising re: total amount of invoices and our position on liability v. defendant;
TO completing affidavit of documents and providing you with it for your review and signing;
TO analyzing discrepancy between total amount of invoices and amount claimed, determining strategy;
TO review of analysis and providing instructions re: position v. defendant;
TO conducting conference call with you discussing status, analyzing options and seeking for further directions from you;
TO receiving your instruction of attempting to settle;
TO being advised that you might be discharged of your role in the receivership;
TO receiving your instructions to continue keeping records on hold and holding the file pending you further directions;
TO all other correspondence, memoranda, e-mails and facsimiles not referred to herein, and to reporting to you:

OUR FEE	\$2,050.00	
HST (13%)	<u>266.50</u>	\$2,316.50

DISBURSEMENTS – Subject to HST

PAID for Office Laser	\$50.00	
PAID for Photocopies	<u>20.00</u>	
	\$70.00	
HST (13%)	<u>9.10</u>	<u>\$79.10</u>

TOTAL FEE AND DISBURSEMENTS

\$2,395.60

THIS IS OUR ACCOUNT

KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP

Per:

Mark Lieberman

ML/nl

E. & O. E.

Our HST Registration No. R119428514

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on all outstanding amounts calculated from February 29, 2012

Re: Ernst & Young Inc. as Receiver for 787755 Ontario Inc. o/a NDT Food Service v. Bad Boys
Reference No.: V670

ERNST & YOUNG INC.

January 27, 2012

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

File #: 100357

Attention: Rahn DODick

Inv #: Sample

RE: as Receiver for 787755 ONTARIO INC. o/a NDT FOOD SERVICE v.
 BAD BOYS

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Aug-01-11	To receipt of confirmation of filing of Defendant Dawson's defence with the court.	0.10	0.00	MBS
Sep-15-11	to following up with the client for further instructions	0.10	42.50	ML
Oct-11-11	Affidavit of Documents - Preparing Draft	2.00	300.00	SK
Oct-12-11	To advising re: further documents necessary to be investigated for the purpose of the affidavit of documents	0.10	42.50	ML
Oct-28-11	Sent email to R. Dodick, requesting that he follow up with documents for Affidavit of Documents	0.10	15.00	SK
Dec-09-11	Email to client requesting additional off storage box in order to complete Affidavit of Documents.	0.10	15.00	SK
Dec-13-11	Receiving box of documents from client. emailing client on receipt of same.	0.20	30.00	SK
Dec-20-11	Reviewed contents of additional box of documents provided by client.	2.00	300.00	SK
Dec-23-11	Printing, Scanning and Completing Affidavit of Documents	2.00	300.00	SK
Dec-29-11	To meeting with Soloman Khan to review the affidavit of documents and the relevant new documents produced by the client	0.40	170.00	ML
	Discussions with M. Lieberman on relevant documents to be included in Affidavit of	0.40	60.00	SK

Documents. Also discussed relevant of

Dec-30-11	documents to the action.	0.51	76.50	SK
Jan-12-12	Review of File, additional documents, sending email to client regarding the nature of specific purchase ordered.	0.30	127.50	ML
Jan-14-12	To review of the response from the client re: invoices and to discussions re: allocation of liability from the invoices available; to reporting back to the client re: totals and our position on liability vs. Dawson (good guys)	0.40	60.00	SK
Jan-20-12	Scanning and emailing Affidavit of Documents to R. Dodick.	2.50	375.00	SK
Jan-25-12	Adding individual Purchase Orders included in the Affidavit of Documents. Advising M. Lieberman of the same	0.20	85.00	ML
	To review of analysis and providing instructions re: position vs. Dawson/Good Guys	0.24	36.00	SK
	Email to R. Dodick. Advised of the contents of the manual tallying of "purchase orders" and inquired as to an update for the Affidavit of Documents.			
	Totals	11.65	\$2,035.00	
	HST on Fees		\$264.55	

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
MARK LIEBERMAN	1.10	\$425.00	\$467.50
Mikhail B.Shloznikov-ML	0.10	\$0.00	\$0.00
Solomon Khan	10.45	\$150.00	\$1,567.50

DISBURSEMENTS

		Disbursements	Receipts
	Office Laser	44.75	
	Photocopies	11.75	
Jul-25-11	Issue Default Judgment to be paid*	-127.00	
Aug-18-11	Default Judgment (CJ)*	127.00	
	Totals	\$56.50	\$0.00
	HST on Disbursements	\$7.35	

IN ACCOUNT WITH
KRMC

**Kronis, Rotsztain,
Margles, Cappel LLP**
Barristers and Solicitors

Attn: Rahn Dodick
Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, P. O. Box 251
Toronto, ON M5K1J7

25 Sheppard Avenue West (at Yonge)
Suite 1100 Toronto, ON
Canada M2N 6S6
Telephone: (416) 225-8750
Facsimile: (416) 225-2593

File No. 103,771

January 30, 2012

**Re: ERNST & YOUNG INC. 2131413 ONTARIO LTD. o/a LORETTA FOODS v.
INTERNATIONAL INC./DACON INTERNATIONAL INC.**

TO ALL PROFESSIONAL SERVICES RENDERED on behalf of you with respect to the above-noted matter from January 24, 2012 to January 30, 2012, including the following:

TO receipt and review of your file;
TO requesting corporate search on the possible defendants;
TO analyzing search result;
TO preparing demand letter and forwarding same to the debtor's company;
TO conducting conference call with you and receiving your directions re: attempting to engage in settlement discussions;
TO all other correspondence, memoranda, e-mails and facsimiles not referred to herein, and to reporting to you.

OUR FEE	\$325.00	
HST (13%)	<u>42.25</u>	\$367.25

DISBURSEMENTS – Subject to HST

PAID for Office Laser	\$6.00	
PAID for Corporate Search	12.00	
PAID for Photocopies	<u>6.00</u>	
	\$24.00	
HST (13%)	<u>3.12</u>	\$27.12

DISBURSEMENTS – Subject to HST

PAID for Corporate Search	8.00	\$8.00
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TOTAL FEE AND DISBURSEMENTS

\$402.37

THIS IS OUR ACCOUNT

KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP

Per:

Mark Lieberman

ML/nl

E. & O. E.

Our HST Registration No. R119428514

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on all outstanding amounts calculated from February 29, 2012

ERNST & YOUNG INC.

January 27, 2012

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

File #: 103771

Attention: Rahn DODick

Inv #: Sample

RE: 2131413 Ontario Ltd. o/a Loretta Foods v. INTERNATIONAL INC.

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Jan-24-12	Initial review of file. Requesting Corporate Search on the possible defendants.	0.98	147.00	SK
Jan-25-12	Conference call with R. Dodick and M. Lieberman. Drafting demand letter for M. Lieberman.	1.50	225.00	SK
	Totals	2.48	\$372.00	
	HST on Fees		\$48.36	

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
Solomon Khan	2.48	\$150.00	\$372.00

DISBURSEMENTS

Disbursements	Receipts
---------------	----------

Office Laser

1.25

Totals
 HST on Disbursements

\$1.25
 \$0.16

\$0.00

Total Fees, Disbursements & HST**\$421.77**

Previous Balance

\$0.00

Previous Payments

\$0.00

Balance Due Now**\$421.77**

IN ACCOUNT WITH
KRMC

**Kronis, Rotsztain,
Margles, Cappel LLP**
Barristers and Solicitors

Attn: Rahn Dodick
Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, P. O. Box 251
Toronto, ON M5K1J7

25 Sheppard Avenue West (at Yonge)
Suite 1100 Toronto, ON
Canada M2N 6S6
Telephone: (416) 225-8750
Facsimile: (416) 225-2593

File No. 103,896

February 3, 2012

Re: ERNST & YOUNG INC. 2131413 ONTARIO LTD. o/a LORETTA FOODS (General Matters)

TO PROFESSIONAL SERVICES RENDERED:

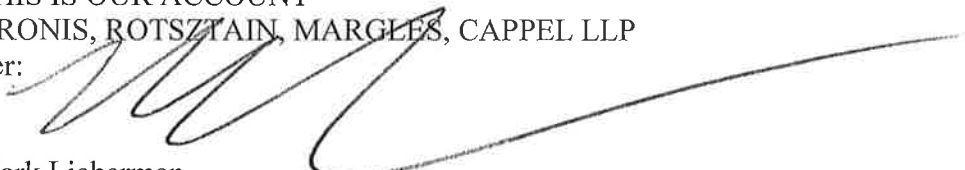
TO receipt of the request from the Receiver re: affidavit for fees;
TO e-mails with the Receiver re: clarification of the details to be provided;
TO preparing an initial draft affidavit in support;
TO review of all invoices and creating a summary and calculations of the total billed and amending the draft affidavit to reflect all of the information provided in all of the accounts and to confirming the calculations;
TO review and further amendments to the draft;
TO finalizing the materials in support of the affidavit and to forwarding same to the Receiver;
TO all correspondence and telephone communications;
TO reporting to you; and generally,
TO all other matters herein to date:

OUR FEE	\$850.00	
HST (13%)	<u>110.50</u>	\$960.50

DISBURSEMENTS – Subject to HST

PAID for Office Laser	\$15.00	
PAID for Photocopies	<u>20.00</u>	
	\$35.00	
HST (13%)	<u>4.55</u>	\$39.55

TOTAL FEE AND DISBURSEMENTS		<u>\$1,000.05</u>
------------------------------------	--	--------------------------

THIS IS OUR ACCOUNT
KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP
Per: 

Mark Lieberman
ML/nl
E. & O. E.

Our HST Registration No. R119428514

ERNST & YOUNG INC.

February 3, 2012

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

Attention: Rahn Dodick

File #: 103896

Inv #: Sample

RE: general matters

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Feb-01-12	TO receipt of the request from Receiver re: affidavit for fees; To e-mails with the received re: clarification of the details to be provided; to preparing an initial draft affidavit in support.	0.80	340.00	ML
Feb-02-12	To review of all invoices and creating a summary and calculations of the total billed and amending the draft affidavit to reflect all of the information provided in all of the accounts and to confirming the calculations.	0.90	382.50	ML
Feb-03-12	To review and further amendments to the draft; To finalizing the materials in support of the affidavit and to forwarding same to the Receiver	0.30	127.50	ML
	Totals	2.00	\$850.00	
	HST on Fees		\$110.50	

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
MARK LIEBERMAN	2.00	\$425.00	\$850.00

Total Fees, Disbursements & HST

\$960.50

Previous Balance

\$0.00

Previous Payments

\$0.00

Balance Due Now

\$960.50

Total Tax: \$110.50

AMOUNT QUOTED:**\$0.00**

HST #: R119428514

* tax-exempt

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.**

**KRONIS, ROTSZTAIN,
MARGLES, CAPPEL LLP**
Barristers and Solicitors
25 Sheppard Avenue West, Suite 1100
Toronto, Ontario
M2N 6S6

Tel: (416) 225-8750
Fax: (416) 225-2593

Mark Lieberman
LSUC #43113K

TAB J

**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 HONIGMAN MILLER SCHWARTZ AND COHN LLP
(sworn February 28, 2012)**

I, Tricia A. Sherick, of the City of Detroit, in the State of Michigan, United States of America, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a partner at the law firm of Honigman Miller Schwartz and Cohn LLP ("Honigman"), and as such have knowledge of the matters hereinafter deposed to.
2. Pursuant to the Order of The Honourable Mr. Justice Wilton-Siegel dated 26 November 2010, Ernst & Young Inc. was appointed as receiver and receiver and manager (the "Receiver"), without security, of all of the assets, undertakings and properties 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. Honigman is U.S. counsel to the Receiver.
3. This affidavit is made in support of a motion for, *inter alia*, the approval of the fees and disbursements of Honigman for the period of November 10, 2010 to February 18, 2012.
4. Honigman has provided services and incurred disbursements that are more particularly described in the invoices and detailed time dockets attached hereto and marked as **Exhibit "A"**.

5. The detailed time dockets attached as Exhibit "A" are a fair and accurate description of the services provided and the amounts charged by Honigman. Attached hereto and marked as **Exhibit "B"** is a summary of the hourly rate and time expended by the lawyers and staff whose services are reflected in the detailed time dockets in Exhibit "A".

6. Honigman requests that the Court approve its accounts for the period from November 10, 2010 to February 18, 2012 for fees in the amount of \$35,597.50 (USD), and disbursements of \$898.60 (USD), for services rendered and recorded to the Receiver.

SWORN BEFORE ME at the City of)
)
Detroit, in the State of Michigan,)
United States of America, this 28 day)
of February, 2012)

Joann E. Baka)
A Notary Public)

Tricia A. Sherick
Tricia A. Sherick

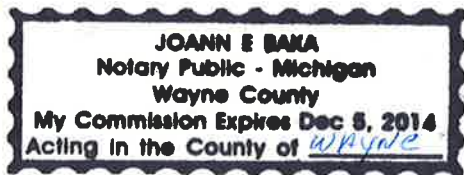


EXHIBIT "A"

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

(313) 465-7000
Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

January 10, 2011
INVOICE NUMBER: 916109

RE: Matter # 305163 - Receivership of Loretta

For professional services rendered through December 31, 2010:

Total Fees	\$2,405.00
Total Disbursements	0.00
Total Due	<u>\$2,405.00</u>

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

(313) 465-7000
Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

TIME DETAIL

Date	Name	Hours	Description
11/10/10	T. Sherick	0.50	Telephone conversation with M. Dean of E&Y re new matter; review court receivership papers and related issues.
11/10/10	D. Linna, Jr.	1.75	Conference with T. Sherick regarding Recognition Order; conference with T. Sherick and J. Calton regarding same; review Canadian order appointing E&Y as interim receiver; research regarding initiation of Chapter 15 proceeding to recognize same.
11/11/10	T. Sherick	0.25	Receive and review e-mail correspondence from M. Dean re address of collateral locations; confer with B. Lundberg re search of public records; further follow-up with same.
11/11/10	D. Linna, Jr.	1.00	Research regarding initiation of Chapter 15 proceeding to recognize Canadian order appointing E&Y as interim receiver; conference with T. Sherick regarding same; teleconference with T. Sherick and client regarding same.
11/11/10	B. Lundberg (L.A.)	0.25	Emails with T. Sherick re property owner information for Monroe; research the tax assessor database re 1115 W. Elm Avenue; research google maps re same; obtain and review owner information for 1111 and 1151 W. Elm Avenue.
11/12/10	T. Sherick	0.50	Prepare for and participate in conference call with M. Dean and C. Hill re Loretta Foods and related issues on conference call; brief review of Michigan UCC on title transfer.
11/30/10	B. Lundberg (L.A.)	0.75	Emails with T. Sherick re ownership of Huntington Station New York property; research re same; phone calls with tax assessor re same; obtain and review chain of ownership with Suffolk County Recorder.
12/22/10	T. Sherick	1.50	Review background materials in anticipation of conf.

INVOICE PAYABLE ON RECEIPT IN US DOLLARS
2290 First National Building • 660 Woodward Avenue • Detroit, Michigan 48226-3506

Detroit • Lansing • Oakland County • Ann Arbor • Kalamazoo

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

(313) 465-7000
Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

Date	Name	Hours	Description
			call on Loretta; prepare for and participate in conf. call with M. Dean to discuss and review the Loretta background materials; further follow-up with S. Drucker re execution on assets in New York.
12/22/10	S. Drucker	0.25	Review case background and corporate structure; consult with T. Sherick regarding same.
12/23/10	N. Beitner	0.25	E-mails with T. Sherick re Synergy Brands listing and trading information.
Total Hours and Fees		7.00	
			<u>\$2,405.00</u>

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
Beitner, Norman - 2010	0.25	500.00	125.00
Sherick, Tricia A. - 2010	2.75	410.00	1,127.50
Linna Jr., Daniel W. - 2010	2.75	325.00	893.75
Drucker, Seth A. - 2010	0.25	295.00	73.75
Lundberg, Brenda E. (Paralegal) - 2010	1.00	185.00	185.00
Total Hours and Fees	7.00		<u>\$2,405.00</u>

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202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

January 10, 2011
INVOICE NUMBER: 916109

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Receivership of Loretta	2,405.00

CURRENT INVOICE TOTAL **\$2,405.00**

TOTAL DUE **\$2,405.00**

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Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

March 10, 2011
INVOICE NUMBER: 924569

RE: Matter # 305163 - Receivership of Loretta

For professional services rendered through February 28, 2011:

Total Fees	\$312.50
Total Disbursements	0.00
Total Due	<u>\$312.50</u>

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TIME DETAIL

Date	Name	Hours	Description
02/18/11	T. Sherick	0.25	Receive and review voice mail and e-mail from M. Dean and E&Y re Loretta case; follow-up with R. Guzman to obtain Loretta and related entity dockets for M. Dean.
02/18/11	B. Lundberg (L.A.)	0.25	Emails with T. Sherick re bankruptcy filing for Synergy Brands; research re same; obtain and review docket.
02/22/11	T. Sherick	0.25	Multiple e-mail exchange with M. Dean regarding attendance at Chapter 7 trustee meeting of Section 341 hearing.
02/28/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.

Total Hours and Fees **1.00**

\$312.50

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
Sherick, Tricia A. - 2011	0.50	430.00	215.00
Lundberg, Brenda E. - 2011	0.50	195.00	97.50
Total Hours and Fees	1.00		<u>\$312.50</u>

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CANADA

March 10, 2011
INVOICE NUMBER: 924569

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Receivership of Loretta	312.50

CURRENT INVOICE TOTAL \$312.50

TOTAL DUE \$312.50

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202584
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Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

April 8, 2011
INVOICE NUMBER: 928281

RE: Matter # 305163 - Receivership of Loretta

For professional services rendered through March 31, 2011:

Total Fees	\$10,236.25
Total Disbursements	195.99
Total Current	<u>\$10,432.24</u>
Total Unpaid Prior Balances	312.50
Total Due	<u>\$10,744.74</u>

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TIME DETAIL

Date	Name	Hours	Description
03/01/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/03/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/04/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Emails with M. Dean re full docket updates; obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re full dockets with updates for same.
03/07/11	T. Sherick	0.75	Review e-mail from M. Dean and proposed letter to Synergy Chapter 7 trustee; follow-up e-mails regarding the filing of Notice of Appearance and Proof of Claim form; follow-up with B. Lundberg re same; review filing re notice of appearance; follow-up with M. Dean re the same.
03/07/11	B. Lundberg (L.A.)	1.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same; meetings with T. Sherick re copy of specific pleading from PHS Group bankruptcy case and notice of appearance issue; research notice of appearance issue; phone call with court clerk re same for creditor or interested party; research PHS Group docket; obtain and review notice of assets and proof of claim pleadings.
03/08/11	T. Sherick	0.75	Review e-mail correspondence from M. Dean re filing intervention motion; follow-up with D. Adams re local counsel and related filing requirements; further follow-

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Date	Name	Hours	Description
03/08/11	D. Adams	5.75	up with D. Adams re same; follow-up with client; various consults with D. Adams re filing and related requirements. Reviewed and analyzed joinder document; reviewed docket; reviewed EDNY local rules relating to pro hac admission; discussed same with T. Sherick; reviewed EDNY local rules relating to ECF admission; email to T. Sherick analyzing various admission and filing issues; call to clerk regarding same; email to paralegal, B. Lundberg regarding same; email to L. Smith regarding same; email to M. Dean regarding opposing counsel consent; discussed same with T. Sherick; drafted cover letter to clerk; analyzed waiver of admissions requirements issues; prepared waiver and application documents for clerk; discussed Rule 2004 procedural issues with J. Calton; reviewed and analyzed Rule 2004 issues relating to attendance at examination; discussed same with T. Sherick.
03/08/11	B. Lundberg (L.A.)	0.50	Emails with T. Sherick and M. Dean re notice of appearance in PHS Group bankruptcy case; research docket re motion for 2004 examination of Mair Faibish; obtain and review same and joinder; research filing issues.
03/08/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/09/11	D. Adams	0.75	Call with clerk regarding ECF password; call to Movant's counsel regarding joinder issues; call to clerk regarding telephonic appearance; reviewed local rules relating to same; discussed pro hac motions with paralegal, B. Lundberg; began drafting joinder to motion to examine.
03/09/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re

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Date	Name	Hours	Description
			docket updates for same.
03/09/11	B. Lundberg (L.A.)	1.50	Emails and meetings with D. Adams re two pro hac vice motions and orders; draft two requests for Attorney Certificates of Good Standing from the State Bar of Michigan; draft request for two Attorney Certificates of Good Standing from the US District Court; prepare Notice of Appearance for filing with court; draft letter to bankruptcy court re filing same; draft motion, order and affirmation for pro hac vice for T. Sherick; draft motion, order and affirmation for pro hac vice for D. Adams.
03/10/11	T. Sherick	0.50	Confer with D. Adams re the status of the filings; review motions for pro hac vice admissions; follow-up with status e-mail to M. Dean re conversation with trustee and next steps.
03/10/11	J. Sgroi	0.50	Review motions and provide comments to same; consult with D. Adams re same.
03/10/11	D. Adams	5.75	Drafted joinder to Rule 2004 motion to examine Faibish; drafted joinder to Rule 2004 motion to examine Miller; reviewed petition and related schedules; reviewed letters from Ernst & Young to PHS; reviewed invoices and assignment documents; revised motions for pro hac vice admission; reviewed and analyzed service issues relating to motions; coordinated filing of pro hac motions; revised joinders.
03/10/11	B. Lundberg (L.A.)	2.75	Continue drafting motion, order and affirmation for pro hac vice admission for T. Sherick; finalize same for filing; continue drafting motion, order and affirmation for pro hac vice admission for D. Adams; finalize same for filing; emails and meetings with D. Adams re said documents, joinder and service issues; meet with T. Sherick; draft certificate of service; electronically file motion pro hac vice for T. Sherick, motion pro hac vice for D. Adams and certificate of service.
03/10/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails

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Date	Name	Hours	Description
			with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/11/11	T. Sherick	0.25	Review updates and e-mail correspondence from D. Adams re adjournment of hearings and next steps; further follow-up with D. Adams re filing of joinder and next steps.
03/11/11	D. Adams	1.25	Email to M. Dean regarding joinders; reviewed confidential receiver's report; reviewed docket; discussed filing with B. Lundberg.
03/11/11	B. Lundberg (L.A.)	0.75	Electronically submit order pro hac vice for T. Sherick for court approval; electronically submit order pro hac vice for D. Adams for court approval; phone call with Judge Grossman's courtroom deputy re telephonic hearing request; meet with D. Adams re same and joinder.
03/11/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/14/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; obtain and review filed notice of appearance for Ernst & Young; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same and notice of appearance.
03/15/11	T. Sherick	0.25	Review multiple items of e-mail correspondence from M. Dean; confer with D. Adams re the resolution of the same.
03/15/11	D. Adams	0.50	Reviewed potential attachments to joinders; email to M. Dean regarding same.
03/15/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/16/11	D. Adams	0.75	Revised joinders; prepared exhibits for same; email to

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Date	Name	Hours	Description
			M. Dean regarding same; reviewed 2004 motion to examine Signature Bank; email to M. Dean regarding same.
03/16/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/16/11	B. Lundberg (L.A.)	0.25	Emails with D. Adams and T. Sherick re entered orders approving pro hac vice admission for T. Sherick and D. Adams; draft letter to the US District Court re full entry of same.
03/17/11	D. Adams	1.00	Reviewed docket; reviewed joinders for filing; revised same; reviewed certificate of service; reviewed filing copies of joinders; email to M. Dean regarding Miller Rule 2004 motion.
03/17/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/17/11	B. Lundberg (L.A.)	1.25	Emails with M. Dean, M. MacNaughton and T. Sherick re motion for relief from stay; obtain and review same; draft certificate of service re orders pro hac vice; meet with D. Adams re same; electronically file same; emails with D. Adams re joinders of 2004 examinations of Miller and Faibish; prepare said joinders for filing; draft certificate of service re same; meet with D. Adams re filing same; electronically file same.
03/18/11	T. Sherick	0.25	Telephone call from creditor counsel in Synergy matter; follow-up with D. Adams'; review D. Adams' reply; follow-up with M. Dean.
03/18/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/21/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets

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Date	Name	Hours	Description
			for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same; emails with M. Dean, M. MacNaughton and T. Sherick re joinder by Brom Financial; obtain and review same.
03/22/11	D. Adams	0.75	Reviewed Rule 2004; reviewed Miller Rule 2004 motion; email to M. Dean regarding possible third joinder; reviewed docket.
03/22/11	B. Lundberg (L.A.)	0.25	(Synergy docket updates) Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/23/11	T. Sherick	0.50	Confer with D. Adams re filing of joinder and related items; review D. Adams' revised draft of pleadings; follow-up with D. Adams re the same; review revised drafts of e-mail correspondence.
03/23/11	D. Adams	1.25	Reviewed Brome joinder to motion for Rule 2004 exam of signature bank; reviewed docket; revised motion for Rule 2004 exam of signature bank; filed same.
03/23/11	B. Lundberg (L.A.)	0.75	Emails and meet with D. Adams re joinder to motion for Rule 2004 examination of Signature Bank; review and revise same; draft certificate of service re same; electronically file joinder and certificate of service; obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/24/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/25/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same and objection to joinders; obtain and review said objection.

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Date	Name	Hours	Description
03/28/11	T. Sherick	0.25	Review D. Adams' e-mail re filing of objection to joinder motion; confer with D. Adams re the follow-up with client; further follow-up with D. Adams re the same.
03/28/11	D. Adams	1.00	Reviewed Faibish and Miller responses; analyzed same; email to T. Sherick summarizing same and summarizing issues for Wednesday hearing; call with M. Dean regarding same; reviewed withdrawal of Miller motion; email to M. Dean regarding same.
03/28/11	B. Lundberg (L.A.)	1.00	Research Judge Grossman's telephonic hearing participation guidelines; phone message to chambers re D. Adams telephonic hearing request; phone call with Eagle Teleconferencing re same; obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same and complaint; obtain and review adversary complaint.
03/29/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same and reply to objection to joinders; obtain and review said reply.
03/30/11	D. Adams	2.50	Prepared for hearing regarding 2004 motions; attended same; email to M. Dean regarding same; email to F. Dell'Amore regarding same.
03/30/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
03/31/11	D. Adams	0.25	Call with Signature Bank regarding order; email to Signature Bank regarding same.
03/31/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.

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Date	Name	Hours	Description
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Total Hours and Fees 40.25

\$10,236.25

Total Disbursements

\$195.99

DISBURSEMENT SUMMARY

Description	Amount
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Court and Other Fees	50.00
FedEx - Courier Service	68.17
Good Standing Certificate	30.00
Messenger Delivery	9.25
Photocopying and Other Document Production	28.80
Photocopying and Other Document Production (EQ)	5.60
Postage	4.17

Total Disbursements

\$195.99

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
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Name	Hours	Rate	Amount
Sherick, Tricia A.	3.50	430.00	1,505.00
Sgroi, Joseph R.	0.50	315.00	157.50
Adams, Daniel N.	21.50	265.00	5,697.50
Lundberg, Brenda E. (Paralegal)	14.75	195.00	2,876.25
Total Hours and Fees	40.25		<u>\$10,236.25</u>

OUTSTANDING RECEIVABLES

Date	Invoice #	Billed Amount	Credit Amount	Total A/R
03/10/11	924569	312.50	0.00	312.50
Total Outstanding Receivables				<u>\$312.50</u>

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CANADA

April 8, 2011
INVOICE NUMBER: 928281

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Receivership of Loretta	10,432.24

CURRENT INVOICE TOTAL **\$10,432.24**

PRIOR OUTSTANDING INVOICES

<u>Invoice No.</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Credit Amount</u>	<u>Outstanding Balance</u>
924569	03/10/11	312.50	0.00	312.50

SUBTOTAL PRIOR INVOICES **\$312.50**

TOTAL DUE **\$10,744.74**

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Toronto, ON M5K 1J7
CANADA

May 17, 2011
INVOICE NUMBER: 934712

RE: Matter # 305163 - Receivership of Loretta

For professional services rendered through April 30, 2011:

Total Fees	\$4,461.25
Total Disbursements	119.93
Total Due	<u>\$4,581.18</u>

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TIME DETAIL

Date	Name	Hours	Description
03/22/11	T. Sherick	1.50	Review e-mail correspondence from M. Dean at E&Y re filing joinders; discussions with D. Adams re the same; further follow-up multiple consults with D. Adams re filing joinders and related issues.
04/01/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/04/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/05/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/07/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/08/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/11/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/12/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for

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HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

(313) 465-7000
Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

Date	Name	Hours	Description
			same.
04/13/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/14/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/15/11	T. Sherick	0.25	Discussions with D. Adams re the status of Loretta and conference call with M. Faibish's attorney; follow-up call with M. Dean re the same.
04/15/11	D. Adams	0.25	Call with counsel for L. Miller; discussed same with T. Sherick; call to M. Dean.
04/15/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/19/11	T. Sherick	0.25	Brief consult with D. Adams re the status of motions and inquiry for discussions with E&Y by Faibish's attorney; review further follow-up e-mail exchange.
04/19/11	D. Adams	0.50	Email to T. Sherick regarding M. Dean voicemail; call to M. Dean regarding same; reviewed receivership orders; call to J. Patella regarding same.
04/19/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/20/11	T. Sherick	0.25	Review e-mail updates and brief consult with D. Adams re related issues.
04/20/11	B. Lundberg (L.A.)	0.50	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same and several pleadings; obtain and review several ex parte motions and order approving relief from stay.

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Date	Name	Hours	Description
04/21/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/22/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same and order granting motion for 2004 examination of Signature Bank; obtain and review said order.
04/25/11	D. Adams	1.00	Call to trustee regarding Rule 2004 exams; email to trustee regarding same; reviewed ABC papers relating to Quality Foods; discussed same with T. Sherick; reviewed files regarding same.
04/25/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same and ex parte motion for 2004 examination of D. Sharin; obtain and review said ex parte motion.
04/26/11	T. Sherick	1.50	Review Michigan ABC statute; review ABC pleadings filed in support thereof; follow-up with B. Lundberg re Monroe County Docket; follow-up multiple e-mail exchange with D. Adams; further follow-up with M. Dean re the same.
04/26/11	J. Sgroi	0.25	Consults with D. Adams re assignment for benefit of creditors and involuntary bankruptcy issues.
04/26/11	D. Adams	3.50	Researched Michigan law relating to assignments for the benefit of creditors; reviewed Quality Foods pleadings; discussed same with B. Lundberg; email to T. Sherick regarding same; discussed same with J. Sgroi; reviewed docket in Quality Foods bankruptcy proceeding; prepared brief summary of effect of Chapter 7 on Michigan assignment for the benefit of creditors; call with M. Dean regarding same; call with M. Dean regarding location of Loretta goods.
04/26/11	B. Lundberg (L.A.)	0.75	(Quality Food Brands) Emails with D. Adams and T.

202584 - 305163

TAS 934712 05/17/11

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Date	Name	Hours	Description
			Sherick re Monroe County Circuit court case status; research re same; phone call with Judge Labeau's secretary re status of case; research bankruptcy courts re same; obtain and review docket and involuntary petition; emails with D. Adams and T. Sherick re same; meet and emails with D. Adams re notice of appearance for M. Dean and motion pro hac vices; draft notice of appearance.
04/26/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same and orders for 2004 examinations; obtain and review said orders.
04/27/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
04/28/11	D. Adams	0.75	Revised language for receivership report; email to T. Sherick regarding same; reviewed dockets in Synergy cases.
04/28/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group and Syber.com; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same and order for 2004 examinations; obtain and review said order.
04/29/11	T. Sherick	0.25	Review D. Adams' proposed revisions to the E&Y appointment order; brief telephone call with D. Adams re the same.
Total Hours and Fees		15.75	
			<u>\$4,461.25</u>
Total Disbursements			<u>\$119.93</u>

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DISBURSEMENT SUMMARY

Description	Amount
Good Standing Certificate	40.00
Miscellaneous	40.93
Photocopying and Other Document Production	0.20
Public Access to Court Electronic Records	38.80
Total Disbursements	<u>\$119.93</u>

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
Sherick, Tricia A.	4.00	430.00	1,720.00
Sgroi, Joseph R.	0.25	315.00	78.75
Adams, Daniel N.	6.00	265.00	1,590.00
Lundberg, Brenda E. (Paralegal)	5.50	195.00	1,072.50
Total Hours and Fees	15.75		<u>\$4,461.25</u>

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202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

May 17, 2011
INVOICE NUMBER: 934712

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Receivership of Loretta	4,581.18

CURRENT INVOICE TOTAL **\$4,581.18**

TOTAL DUE **\$4,581.18**

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Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

June 7, 2011
INVOICE NUMBER: 936614

RE: Matter # 305163 - Receivership of Loretta

For professional services rendered through May 31, 2011:

Total Fees	\$936.25
Total Disbursements	18.00
Total Due	<u>\$954.25</u>

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TIME DETAIL

Date	Name	Hours	Description
05/11/11	T. Sherick	0.50	Meet with D. Adams re impending claims filing deadline; participate in telephone call with M. Dean and D. Adams re same; consult with B. Lundberg re filing and subsequent amendment issues; brief review of the proof of claim form.
05/11/11	D. Adams	1.25	Prepared proof of claim in PHS case.
05/11/11	B. Lundberg (L.A.)	1.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same; meetings with T. Sherick and D. Adams re claim deadline for PHS Group; phone call with T. Sherick, D. Adams and M. Dean re same and proof of claim; research dockets for Synergy Brands, PHS Group, Syber.com and Quality Food re claim deadline; emails with M. Dean re proof of claim and exhibits; draft proof of claim; emails with M. Dean re finalizing same; review and revise attachment to same; electronically file proof of claim for PHS Group case.
05/12/11	B. Lundberg (L.A.)	0.75	Obtain and review filed proof of claim for PHS Group; emails with M. Dean, M. MacNaughton and T. Sherick re same; phone call and email to D. Adams re complete dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review same; obtain and review notice of 341 meetings and no assets cases, notice of assets, and summons executed in involuntary case; obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same; emails with M. Dean re joinder requests.

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Date	Name	Hours	Description
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Total Hours and Fees

3.75

\$936.25

Total Disbursements

\$18.00

DISBURSEMENT SUMMARY

Description	Amount
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Photocopying and Other Document Production

5.00

Public Access to Court Electronic Records

13.00

Total Disbursements

\$18.00

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
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Sherick, Tricia A.

0.50

430.00

215.00

Adams, Daniel N.

1.25

265.00

331.25

Lundberg, Brenda E. (Paralegal)

2.00

195.00

390.00

Total Hours and Fees

3.75

\$936.25

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Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

June 7, 2011
INVOICE NUMBER: 936614

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Receivership of Loretta	954.25

CURRENT INVOICE TOTAL **\$954.25**

TOTAL DUE **\$954.25**

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Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

June 7, 2011
INVOICE NUMBER: 937061

RE: Matter # 305163 - Receivership of Loretta

For professional services rendered through May 31, 2011:

Total Fees	\$2,548.75
Total Disbursements	0.00
Total Due	<u>\$2,548.75</u>

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TIME DETAIL

Date	Name	Hours	Description
05/02/11	D. Adams	0.50	Reviewed dockets in Synergy and PHS; prepared notice of appearance; revised same.
05/02/11	B. Lundberg (L.A.)	0.75	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same; meetings and emails with D. Adams re notice issues for Quality Foods case; draft notice of appearance for D. Adams and M. Dean combined; draft certificate of service; electronically file said documents.
05/03/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/04/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/05/11	D. Adams	0.25	Reviewed docket.
05/05/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/06/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/09/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.

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Date	Name	Hours	Description
05/10/11	B. Lundberg (L.A.)	0.50	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same and newly filed pleadings; obtain and review several newly filed pleadings.
05/13/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/16/11	D. Adams	1.00	Reviewed email from M. Dean relating to Quality Products inventory; discussed same with T. Sherick; conducted brief research regarding legal title to same.
05/16/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/17/11	T. Sherick	0.50	Discussions with D. Adams on multiple items for Quality; further follow-up review of e-mail exchange with M. Dean; review D. Adams' summary of UCC on transfer of title issues.
05/17/11	D. Adams	1.50	Discussed Quality Foods issues with T. Sherick; email to M. Dean regarding same; reviewed and researched UCC Section 2-501 and 2-502; drafted summary email to M. Dean regarding research and analysis.
05/17/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/18/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/19/11	D. Adams	0.75	Reviewed correspondence from M. Dean relating to inventory of Quality warehouse; analyzed same; call to M. Dean regarding same.

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Date	Name	Hours	Description
05/19/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/20/11	T. Sherick	0.50	Review e-mail correspondence from D. Adams re Loretta; review M. Dean's proposed letter to the Trustee; brief call with D. Adams and M. Dean regarding the letter and next steps for conducting inventory count.
05/20/11	D. Adams	0.25	Reviewed proposed language regarding inventory of Quality assets; discussed same with T. Sherick; call with M. Dean regarding same.
05/20/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/24/11	D. Adams	0.25	Reviewed PHS docket; email to T. Cavanaugh regarding 2004 exams.
05/24/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/25/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
05/26/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
Total Hours and Fees		10.25	
			<u>\$2,548.75</u>

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ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
Sherick, Tricia A.	1.00	430.00	430.00
Adams, Daniel N.	4.50	265.00	1,192.50
Lundberg, Brenda E. (Paralegal)	4.75	195.00	926.25
Total Hours and Fees	10.25		<u>\$2,548.75</u>

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202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

June 7, 2011
INVOICE NUMBER: 937061

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Receivership of Loretta	2,548.75

CURRENT INVOICE TOTAL **\$2,548.75**

TOTAL DUE **\$2,548.75**

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Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

July 7, 2011
INVOICE NUMBER: 941098

RE: Matter # 305163 - Receivership of Loretta

For professional services rendered through June 30, 2011:

Total Fees	\$2,363.75
Total Disbursements	0.20
Total Current	<u>\$2,363.95</u>
Total Unpaid Prior Balances	2,548.75
Total Due	<u>\$4,912.70</u>

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I.D. NO. 38-1407377

TIME DETAIL

Date	Name	Hours	Description
06/01/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/02/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/03/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/06/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/07/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review order for relief from stay; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same and order.
06/08/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/09/11	D. Adams	0.25	Reviewed dockets in PHS and Quality cases; email to trustee regarding examinations.
06/09/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.

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Date	Name	Hours	Description
06/10/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/13/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/14/11	D. Adams	0.25	Checked dockets re PHS cases; email to trustee regarding 2004 exams.
06/15/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/17/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/20/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/21/11	D. Adams	0.25	Reviewed email from M. Dean regarding Quality Foods inventory; discussed same with T. Sherick; email to M. Dean regarding same.
06/21/11	B. Lundberg (L.A.)	0.50	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review schedules and 341 notice for Quality Food; emails to M. Dean, M. MacNaughton and T. Sherick re docket updates for same, schedules and 341 notice for Quality Food.
06/22/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.

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I.D. NO. 38-1407377

Date	Name	Hours	Description
06/23/11	B. Lundberg (L.A.)	0.50	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review motion of Monroe Associates and Exhibit; emails with M. Dean, M. MacNaughton and T. Sherick re docket updates for same and motion of Monroe Associates.
06/24/11	D. Adams	0.50	Reviewed and analyzed draft receiver's report; revised same; discussed same with T. Sherick.
06/24/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same and motion; obtain and review motion to compel.
06/25/11	T. Sherick	0.50	Review e-mail correspondence from M. Dean; review and revise excerpt from Interim Receiver's report describing situation with the Loretta inventory.
06/27/11	T. Sherick	0.25	Review M. Dean's e-mail re comments on the Receivership document; review questions regarding assumption/rejection of lease assignment.
06/27/11	D. Adams	0.25	Prepared redline of changes to report; email to M. Dean regarding same.
06/27/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/28/11	D. Adams	0.25	Reviewed and analyzed M. Dean email relating to claims against trustee; discussed same with T. Sherick; email to T. Sherick regarding same.
06/28/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
06/29/11	T. Sherick	0.25	Discussions with D. Adams re the status of the Synergy questions that M. Dean posed.
06/29/11	D. Adams	1.50	Prepared brief summary memo relating to inventory issues in Quality facility; revised same; discussed same with T. Sherick; discussed same with J. Sgroi;

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Date	Name	Hours	Description
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			researched possible reclamation claims relating to same.
06/29/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review motion for relief; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same and motion.
06/30/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.

Total Hours and Fees 9.75

\$2,363.75

Total Disbursements **\$0.20**

DISBURSEMENT SUMMARY

Description	Amount
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Photocopying and Other Document Production 0.20

Total Disbursements **\$0.20**

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
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Sherick, Tricia A.	1.00	430.00	430.00
Adams, Daniel N.	3.25	265.00	861.25
Lundberg, Brenda E. (Paralegal)	5.50	195.00	1,072.50

Total Hours and Fees	9.75		<u>\$2,363.75</u>
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OUTSTANDING RECEIVABLES

Date	Invoice #	Billed Amount	Credit Amount	Total A/R
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06/07/11	937061	2,548.75	0.00	2,548.75
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Total Outstanding Receivables				<u>\$2,548.75</u>
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202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

July 7, 2011
INVOICE NUMBER: 941098

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Receivership of Loretta	2,363.95

CURRENT INVOICE TOTAL **\$2,363.95**

PRIOR OUTSTANDING INVOICES

<u>Invoice No.</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Credit Amount</u>	<u>Outstanding Balance</u>
937061	06/07/11	2,548.75	0.00	2,548.75

SUBTOTAL PRIOR INVOICES **\$2,548.75**

TOTAL DUE **\$4,912.70**

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202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

August 11, 2011
INVOICE NUMBER: 947324

RE: Matter # 305163 - Receivership of Loretta

For professional services rendered through July 31, 2011:

Total Fees	\$3,507.50
Total Disbursements	125.60
Total Due	<u>\$3,633.10</u>

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TIME DETAIL

Date	Name	Hours	Description
07/01/11	D. Adams	0.25	Email to M. Dean regarding Quality Foods inventory.
07/01/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
07/06/11	T. Sherick	0.25	Brief discussions with D. Adams re the impending 341 hearing and a recommendation re strategy to recover the goods/inventory.
07/06/11	D. Adams	0.50	Email to M. Dean regarding various case issues; reviewed 341 meeting notice.
07/07/11	T. Sherick	0.75	Receive and review email correspondence from D. Adams outlining issues with respect to Sale Motion and proposed disposition of inventory; confer with D. Adams; multiple further email exchange with the client.
07/07/11	D. Adams	0.75	Reviewed motion to sell; email to M. Dean regarding same; discussed same with T. Sherick.
07/07/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
07/08/11	D. Adams	1.25	Reviewed and analyzed sale motion; discussed same with T. Sherick; call with M. Dean regarding same; email to S. Drucker summarizing same.
07/08/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
07/11/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review motion for 2004 examination; email to M. Dean, M.

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Date	Name	Hours	Description
			MacNaughton and T. Sherick re said motion and docket updates for same.
07/12/11	D. Adams	0.50	Reviewed sale objections; drafted summary email to M. Dean regarding same.
07/12/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
07/13/11	T. Sherick	0.50	Review correspondence from M. Dean re M. Faibish transcript; follow-up with Signature Bank's counsel re the transcript; further follow-up re telephonic participation in hearing; follow-up with S. Drucker re the same.
07/13/11	B. Lundberg (L.A.)	1.25	Emails with T. Sherick, D. Adams and M. Dean re Quality motion to sell assets, deposition of M. Faibish and telephonic hearing attendance; phone message to Judge Grossman's courtroom deputy re telephonic appearance by S. Drucker; phone call with Eagle Conferencing re same; meet with S. Drucker re same; obtain and review docket of Quality Brands re objection by Signature and deposition of M. Faibish; obtain and review objection of Monroe Associates and objection of Signature Bank to sale; email to T. Sherick, M. Dean, M. MacNaughton, H. Greenwood and D. Adams re Quality docket update and Monroe objection; meet with T. Sherick re telephonic hearing attendance and deposition of M. Faibish; research attorney information for said deposition.
07/13/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
07/14/11	T. Sherick	0.50	Review reply from M. Dean re M. Faibish examination; further follow-up with S. Drucker re outcome of hearing; review report regarding hearing outcome.

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Date	Name	Hours	Description
07/14/11	S. Drucker	1.25	Prepare for and participate in telephonic sale hearing; review sale motion; email to T. Sherick regarding results of sale hearing.
07/14/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
07/15/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
07/18/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review several pleadings re same; email to M. Dean, M. MacNaughton and T. Sherick re pleadings and docket updates for same.
07/19/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
07/20/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review pleading re same; email to M. Dean, M. MacNaughton and T. Sherick re pleading and docket updates for same.
07/21/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review pleading re same; email to M. Dean, M. MacNaughton and T. Sherick re pleading and docket updates for same.
07/22/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
07/25/11	D. Adams	0.50	Reviewed and analyzed draft email to Trustee regarding

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Date	Name	Hours	Description
			Bektrom account information; email to M. Dean regarding same.
07/25/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
07/26/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
07/28/11	B. Lundberg (L.A.)	0.50	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review numerous pleading from PHS Group and Quality Food; emails to M. Dean, M. MacNaughton and T. Sherick re docket updates for same and pleadings.
07/29/11	D. Adams	0.50	Reviewed motions for Rule 2004 exams; email to M. Dean regarding same.
07/29/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton and T. Sherick re docket updates for same.
Total Hours and Fees		13.25	
			<u>\$3,507.50</u>
Total Disbursements			<u>\$125.60</u>

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DISBURSEMENT SUMMARY

Description	Amount
Photocopying and Other Document Production	0.20
Public Access to Court Electronic Records	125.40
Total Disbursements	<u>\$125.60</u>

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
Sherick, Tricia A.	2.00	430.00	860.00
Drucker, Seth A.	1.25	320.00	400.00
Adams, Daniel N.	4.25	265.00	1,126.25
Lundberg, Brenda E. (Paralegal)	5.75	195.00	1,121.25
Total Hours and Fees	13.25		<u>\$3,507.50</u>

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202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

August 11, 2011
INVOICE NUMBER: 947324

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Receivership of Loretta	3,633.10

CURRENT INVOICE TOTAL **\$3,633.10**

TOTAL DUE **\$3,633.10**

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202584
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Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

September 12, 2011
INVOICE NUMBER: 952531

RE: Matter # 305163 - Receivership of Loretta

For professional services rendered through August 31, 2011:

Total Fees	\$1,072.50
Total Disbursements	16.02
Total Due	<u>\$1,088.52</u>

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I.D. NO. 38-1407377

TIME DETAIL

Date	Name	Hours	Description
08/01/11	B. Lundberg (L.A.)	0.50	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review several pleadings; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and copies of pleadings.
08/02/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review pleadings; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and copies of pleadings.
08/03/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review motion; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and copy of motion.
08/05/11	B. Lundberg (L.A.)	0.50	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review motion and notice of proof of claim deadline; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and pleadings.
08/09/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review notice; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and notice.
08/10/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
08/11/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review objection to sale; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same

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Date	Name	Hours	Description
			and objection.
08/12/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review objection to sale; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and objection.
08/15/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
08/16/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review statement to sale; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and statement.
08/18/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
08/19/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same; draft proof of claim re Quality Food Brands.
08/22/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
08/23/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
08/24/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review Quality Food order; email to M. Dean, M.

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Date	Name	Hours	Description
			MacNaughton, T. Sherick and D. Adams re docket updates for same and order.
08/25/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
08/26/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
08/29/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review affirmation in support of Monroe administrative claim; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and affirmation.
08/30/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
08/31/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.

Total Hours and Fees **5.50**

\$1,072.50

Total Disbursements

\$16.02

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DISBURSEMENT SUMMARY

Description	Amount
Miscellaneous	15.82
Photocopying and Other Document Production	0.20
Total Disbursements	<u>\$16.02</u>

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
Lundberg, Brenda E. (Paralegal)	5.50	195.00	1,072.50
Total Hours and Fees	5.50		<u>\$1,072.50</u>

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202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

September 12, 2011
INVOICE NUMBER: 952531

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Receivership of Loretta	1,088.52

CURRENT INVOICE TOTAL **\$1,088.52**

TOTAL DUE **\$1,088.52**

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Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

September 12, 2011
INVOICE NUMBER: 952532

RE: Matter # 305163 - Receivership of Loretta

For professional services rendered through August 31, 2011:

Total Fees	\$1,017.50
Total Disbursements	0.00
Total Due	<u>\$1,017.50</u>

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TIME DETAIL

Date	Name	Hours	Description
08/01/11	T. Sherick	0.25	Brief review of Motion to Reconsider; further follow-up with D. Adams re the same.
08/01/11	D. Adams	1.25	Researched section 363(m) as it relates to motion to reconsider sale order; reviewed motion to reconsider sale order; discussed same with J. Sgroi; discussed same with T. Sherick; email to M. Dean regarding same.
08/08/11	D. Adams	0.25	Reviewed motion for administrative expenses.
08/11/11	D. Adams	0.25	Reviewed signature response to motion to reconsider; email to M. Dean regarding same; call with M. Dean regarding same.
08/16/11	D. Adams	1.00	Prepared proof of claim in Quality Foods; reviewed and analyzed supporting documentation; email to M. Dean regarding factoring.
08/22/11	D. Adams	0.25	Reviewed and revised Quality proof of claim.
08/22/11	B. Lundberg (L.A.)	0.25	Revise proof of claim for Quality Food Brands; meet with D. Adams re same; email to M. Dean, T. Sherick and D. Adams re same and exhibit for review and signature.
08/29/11	D. Adams	0.25	Reviewed dockets in PHS and Quality.

Total Hours and Fees

3.75

\$1,017.50

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
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I.D. NO. 38-1407377

Sherick, Tricia A.	0.25	430.00	107.50
Adams, Daniel N.	3.25	265.00	861.25
Lundberg, Brenda E. (Paralegal)	0.25	195.00	48.75
Total Hours and Fees	3.75		<u>\$1,017.50</u>

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202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

September 12, 2011
INVOICE NUMBER: 952532

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Receivership of Loretta	1,017.50

CURRENT INVOICE TOTAL

\$1,017.50

TOTAL DUE

\$1,017.50

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305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

November 8, 2011
INVOICE NUMBER: 961106

RE: Matter # 305163 - Project Loretta

For professional services rendered through October 31, 2011:

Total Fees	\$3,033.75
Total Disbursements	242.96
Total Due	<u>\$3,276.71</u>

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Attorneys and Counselors

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I.D. NO. 38-1407377

TIME DETAIL

Date	Name	Hours	Description
09/01/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review several orders for PHS and Quality; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and said orders.
09/06/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/06/11	B. Lundberg (L.A.)	0.50	Finalize proof of claim for Quality Food Brands; meet with D. Adams re same; electronically file same with court.
09/07/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review notice of settlement; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and said notice.
09/08/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/12/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/13/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/14/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review

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Date	Name	Hours	Description
			several orders; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and orders.
09/15/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/16/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/19/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/21/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/22/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/23/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/26/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/27/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.

202584 - 305163

TAS 961106 11/08/11

3

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Date	Name	Hours	Description
09/28/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/29/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
09/30/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/03/11	L. Provenzano (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/04/11	L. Provenzano (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/05/11	L. Provenzano (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/06/11	L. Provenzano (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/07/11	D. Adams	1.25	Reviewed case status and docket; reviewed Rule 2004 motion; call with M. Dean relating to same; email to M. Leon regarding transcripts; email to J. Patella regarding joinder.
10/07/11	L. Provenzano (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket

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Date	Name	Hours	Description
			updates for same.
10/10/11	L. Provenzano (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/12/11	L. Provenzano (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/13/11	D. Adams	0.25	Emails to J. Patella regarding joinder.
10/14/11	L. Provenzano (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/17/11	L. Provenzano (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/18/11	L. Provenzano (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/19/11	D. Adams	1.00	Reviewed recent receiver's reports and docket entries in Quality Foods; call with J. Patella regarding motion to examine; call with M. Dean regarding same.
10/19/11	L. Provenzano (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/20/11	D. Adams	1.25	Prepared joinder; call with M. Dean regarding same; prepared pro hac motion.
10/24/11	D. Adams	0.50	Reviewed and revised joinder; filed same.
10/24/11	L. Provenzano (L.A.)	1.50	Finalize Application to Appear Pro Hac Vice for D. Adams, receipt of Good Standing from Michigan Bar,

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Date	Name	Hours	Description
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			ECF file Application and exhibits with NYSD bankruptcy court; file Joinder with bankruptcy court, attend to service re: same.
10/27/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/28/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
10/31/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.

Total Hours and Fees

14.25

\$3,033.75

Total Disbursements

\$242.96

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DISBURSEMENT SUMMARY

Description	Amount
Court and Other Fees	40.00
FedEx - Courier Service	15.11
Messenger Delivery	9.25
Photocopying and Other Document Production	2.60
Public Access to Court Electronic Records	176.00
Total Disbursements	<u>\$242.96</u>

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
Adams, Daniel N.	4.25	265.00	1,126.25
Lundberg, Brenda E.	5.75	195.00	1,121.25
Provenzano, Lee Ann	4.25	185.00	786.25
Total Hours and Fees	14.25		<u>\$3,033.75</u>

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202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

November 8, 2011
INVOICE NUMBER: 961106

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Project Loretta	3,276.71

CURRENT INVOICE TOTAL **\$3,276.71**

TOTAL DUE **\$3,276.71**

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Attorneys and Counselors

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202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

December 7, 2011
INVOICE NUMBER: 965500

RE: Matter # 305163 - Project Loretta

For professional services rendered through November 30, 2011:

Total Fees	\$975.00
Total Disbursements	20.20
Total Due	<u>\$995.20</u>

HONIGMAN

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Attorneys and Counselors

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I.D. NO. 38-1407377

TIME DETAIL

Date	Name	Hours	Description
11/01/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/02/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review ex parte motion for 2004 examination; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and said motion.
11/03/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/04/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/07/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review affirmation in support of joinder; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and affirmation.
11/08/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/09/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/10/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS

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Date	Name	Hours	Description
			Group, Syber.com and Quality Food; obtain and review several orders; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and orders.
11/11/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/14/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/15/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/16/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/17/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/18/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/21/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/22/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket

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Date	Name	Hours	Description
------	------	-------	-------------

11/23/11	B. Lundberg (L.A.)	0.25	updates for same. Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/28/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/29/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
11/30/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review ex parte motions; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and motions.

Total Hours and Fees 5.00

\$975.00

Total Disbursements

\$20.20

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DISBURSEMENT SUMMARY

Description	Amount
Good Standing Certificate	20.00
Photocopying and Other Document Production	0.20
Total Disbursements	<u>\$20.20</u>

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
Lundberg, Brenda E.	5.00	195.00	975.00
Total Hours and Fees	5.00		<u>\$975.00</u>

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202584
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Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

December 7, 2011
INVOICE NUMBER: 965500

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Project Loretta	995.20

CURRENT INVOICE TOTAL

\$995.20

TOTAL DUE

\$995.20

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Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

January 6, 2012
INVOICE NUMBER: 970410

RE: Matter # 305163 - Project Loretta

For professional services rendered through December 31, 2011:

Total Fees	\$1,045.00
Total Disbursements	2.30
Total Due	<u>\$1,047.30</u>

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I.D. NO. 38-1407377

TIME DETAIL

Date	Name	Hours	Description
12/02/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review two orders granting examination; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and said orders.
12/05/11	D. Adams	1.00	Emails to counsel regarding discovery issues; reviewed Gerstein deposition transcript; email to M. Dean regarding same.
12/05/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/06/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/07/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/08/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/09/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/12/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket

202584 - 305163

TAS 970410 01/06/12

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I.D. NO. 38-1407377

Date	Name	Hours	Description
			updates for same.
12/13/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/14/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/16/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/19/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/20/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/21/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/27/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; obtain and review ex parte motion; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same and ex parte motion.
12/28/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
12/29/11	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS

202584 - 305163

TAS 970410 01/06/12

3

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2290 First National Building • 660 Woodward Avenue • Detroit, Michigan 48226-3506

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HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

(313) 465-7000
Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

Date	Name	Hours	Description
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Group, Syber.com and Quality Food; obtain and review order and motion; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same, order and motion.

Total Hours and Fees 5.00

\$1,045.00

Total Disbursements

\$2.30

DISBURSEMENT SUMMARY

Description	Amount
-------------	--------

Photocopying and Other Document Production 0.20

Public Access to Court Electronic Records 2.10

Total Disbursements

\$2.30

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
------	-------	------	--------

Adams, Daniel N. - 2011 1.00 265.00 265.00

Lundberg, Brenda E. - 2011 4.00 195.00 780.00

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Name	Hours	Rate	Amount
------	-------	------	--------

Total Hours and Fees	5.00		<u>\$1,045.00</u>
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202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

January 6, 2012
INVOICE NUMBER: 970410

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Project Loretta	1,047.30

CURRENT INVOICE TOTAL **\$1,047.30**

TOTAL DUE **\$1,047.30**

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

(313) 465-7000
Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

February 6, 2012
INVOICE NUMBER: 975358

RE: Matter # 305163 - Receivership of Loretta

For professional services rendered through January 31, 2012:

Total Fees	\$1,118.75
Total Disbursements	153.40
Total Due	<u>\$1,272.15</u>

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

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Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

TIME DETAIL

Date	Name	Hours	Description
01/03/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/04/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/05/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/09/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/10/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/11/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/12/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/13/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket

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Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

Date	Name	Hours	Description
			updates for same.
01/16/12	D. Adams	0.50	Emails to A. Wofse regarding joinder to Rule 2004 exams.
01/16/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/17/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/18/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/19/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/20/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/23/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/24/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/25/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.

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Attorneys and Counselors

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Date	Name	Hours	Description
01/26/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/27/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.
01/30/12	B. Lundberg (L.A.)	0.25	Obtain and review dockets for Synergy Brands, PHS Group, Syber.com and Quality Food; email to M. Dean, M. MacNaughton, T. Sherick and D. Adams re docket updates for same.

Total Hours and Fees

5.25

\$1,118.75

Total Disbursements

\$153.40

DISBURSEMENT SUMMARY

Description	Amount
Photocopying and Other Document Production	0.20
Public Access to Court Electronic Records	153.20
Total Disbursements	<u>\$153.40</u>

ATTORNEY TIME SUMMARY

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

(313) 465-7000
Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

Name	Hours	Rate	Amount
Adams, Daniel N.	0.50	290.00	145.00
Lundberg, Brenda E.	4.75	205.00	973.75
Total Hours and Fees	5.25		<u>\$1,118.75</u>

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

(313) 465-7000
Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

February 6, 2012
INVOICE NUMBER: 975358

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Receivership of Loretta	1,272.15

CURRENT INVOICE TOTAL

\$1,272.15

TOTAL DUE

\$1,272.15

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

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Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

Make Checks Payable To:

Please include Remittance Advice
Honigman Miller Schwartz and Cohn LLP
2290 First National Building
660 Woodward Avenue
Detroit, Michigan 48226-3506

ACH Payments or**Domestic Wires (U.S. Only)**

Please include Invoice #
Citibank, N.A.
North Aurora, IL
ABA # 27-1070801
Beneficiary's Name: Honigman
Credit Account # 0800-8565-74

International Wires

Please include Invoice #
Citibank, N.A.
New York, NY
Swift Code: CITI US33
ABA# 02-1000089
Beneficiary's Name: Honigman
Special Instructions:
ABA # 27-1070801
Credit Account # 0800-8565-74

If you have any questions regarding this statement, please contact the attorney responsible for this matter. Thank you.

INVOICE PAYABLE ON RECEIPT IN US DOLLARS

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HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

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Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

February 24, 2012
INVOICE NUMBER: 979004

RE: Matter # 305163 – Project Loretta

For professional services rendered through February 23, 2012:

Total Fees	\$563.75
Total Disbursements	4.00
Total Current	<u>\$567.75</u>
Total Unpaid Prior Balances	1,272.15
Total Due	<u>\$1,839.90</u>

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

(313) 465-7000
Fax: (313) 465-8000
www.honigman.com
I.D. NO. 38-1407377

TIME DETAIL

Date	Name	Hours	Description
02/01/12	B. Lundberg (L.A.)	0.25	Emails with D. Adams and T. Sherick re Fee Affidavit; review same.
02/02/12	B. Lundberg (L.A.)	2.00	Draft affidavit of fees including summary of fees and expenses; review numerous invoices re same.
02/03/12	B. Lundberg (L.A.)	0.50	Review and revise affidavit of fees including summary of fees and expenses.

Total Hours and Fees

2.75

\$563.75

Total Disbursements

\$4.00

DISBURSEMENT SUMMARY

Description	Amount
Photocopying and Other Document Production	4.00

Total Disbursements

\$4.00

ATTORNEY TIME SUMMARY

Name	Hours	Rate	Amount
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Fax: (313) 465-8000
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I.D. NO. 38-1407377

Lundberg, Brenda E. 2.75 205.00 563.75

Total Hours and Fees 2.75 **\$563.75**

OUTSTANDING RECEIVABLES

Date	Invoice #	Billed Amount	Credit Amount	Total A/R
02/06/12	975358	1,272.15	0.00	1,272.15

Total Outstanding Receivables **\$1,272.15**

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

(313) 465-7000
Fax: (313) 465-8000
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I.D. NO. 38-1407377

202584
305163

Ernst & Young Inc.
ATTN: Mike Dean
222 Bay Street
P.O. Box 251
Toronto, ON M5K 1J7
CANADA

February 24, 2012
INVOICE NUMBER: 979004

CURRENT INVOICE

<u>Matter ID</u>	<u>Matter Name</u>	<u>Matter Amount</u>
305163	Project Loretta	567.75

CURRENT INVOICE TOTAL

\$567.75

PRIOR OUTSTANDING INVOICES

<u>Invoice No.</u>	<u>Invoice Date</u>	<u>Invoice Amount</u>	<u>Credit Amount</u>	<u>Outstanding Balance</u>
975358	02/06/12	1,272.15	0.00	1,272.15

SUBTOTAL PRIOR INVOICES

\$1,272.15

TOTAL DUE

\$1,839.90

EXHIBIT "B"

**Fees and Disbursements Summary of
HONIGMAN MILLER SCHWARTZ AND COHN LLP
for the period from November 10, 2010 to February 18, 2012**

Name of Professional	Total Hours Billed	Average Hourly Rate (\$/hr)	Total Charged
Norman Beitner, Partner	.25	500.00	\$125.00
Seth A. Drucker, Partner	1.50	316.00	\$473.75
Daniel W. Linna Jr., Partner	2.75	325.00	\$893.75
Joseph R. Sgroi, Partner	.75	315.00	\$236.25
Tricia A. Sherick, Partner	15.50	426.00	\$6,610.00
Daniel N. Adams, Associate	49.75	265.00	\$13,196.25
Brenda E. Lundberg, Paralegal	67.75	195.00	\$13,276.25
Lee Ann Provenzano, Paralegal	4.25	185.00	\$786.25
TOTAL	142.50	250.00	\$35,597.50
TOTAL DISBURSEMENTS			898.60
TOTAL FEES AND DISBURSEMENTS			\$36,496.10

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 SKYWAY WHOLESALE 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
HONIGMAN MILLER SCHWARTZ
AND CHON LLP**
(sworn 18 May 2012)

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**

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 3

THE HONOURABLE) DAY, THE DAY
)
)
 , JUSTICE) OF , 2012

**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**

ON READING the Notice of Motion dated 18 May 2012, the Motion Record, the Fifth Report of the Receiver dated 18 May 2012 (the “**Fifth Report**”), the Affidavit of Mike P. Dean sworn 18 May 2012, the Affidavit of Roger Jaipargas sworn 18 May 2012, the Affidavit of Mark Lieberman sworn 3 February 2012 and the Affidavit of Tricia A. Sherick sworn 28 February 2012 (collectively, the “**Fee Affidavits**”), filed, and on hearing the submissions of counsel for

the Receiver and such other counsel as were present, and on reading the Affidavit of Service of ●, sworn on ● 2012, filed;

1. **THIS COURT ORDERS** that the time for service and filing of the Notice of Motion and the Motion Record in respect hereof be and is hereby abridged and validated so that the motion is properly returnable today and that further service on any interested party is hereby dispensed with.
2. **THIS COURT ORDERS** that the Fifth Report and the activities of the Receiver, as set out in the Fifth Report, are hereby approved.
3. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its counsel, as set out in the Fifth Report and the Fee Affidavits, are hereby approved.
4. **THIS COURT ORDERS** that the Receiver's Statement of Receipts and Disbursements, as set out in the Fifth Report, is hereby approved.
5. **THIS COURT ORDERS** that, after the payment of the fees and disbursements herein approved, the Receiver shall pay any monies, including all further monies received in relation to the Debtors and the Debtors' property, assets and undertaking, to Bank of Montreal ("**BMO**") on account of the Receiver's borrowings from BMO pursuant to the Order of The Honourable Mr. Justice Wilton-Siegel dated 26 November 2010 until those borrowings are paid in full.
6. **THIS COURT ORDERS** that pursuant to the Orders of The Honourable Mr. Justice Morawetz dated 10 February 2011 and 7 November 2011, BMO and Signature Bank ("**Signature**"), and their respective legal and financial advisors, shall continue to have access to, and the Receiver shall 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 "**Books and Records**") until the expiry of the Retention Period (as defined below), provided that BMO and Signature shall pay the fees and disbursements incurred by the Receiver in connection with fulfilling its obligations under paragraph 6 of this Order.
7. **THIS COURT ORDERS** that, for the duration of the Retention Period (as defined below), the Receiver is hereby authorized 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, 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 under paragraph 7 of this Order.

8. **THIS COURT ORDERS** that upon payment of the amounts set out herein, and upon the Receiver filing a Discharge Certificate substantially in the form attached hereto as "Schedule A" certifying that it has completed the other activities described in the Fifth Report, EYI shall be discharged as Receiver of the undertaking, property and assets of the Debtors, provided however that notwithstanding its discharge herein,

- (a) the Receiver shall retain the Books and Records as Receiver for the purposes of paragraphs 6 and 7 of this Order for a period of four years after the date of this Order (the "**Retention Period**");
- (b) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein; and
- (c) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of EYI in its capacity as Receiver.

9. **THIS COURT ORDERS** that upon the expiry of the Retention Period, the Receiver is hereby authorized to destroy and/or dispose of the Books and Records.

10. **THIS COURT ORDERS AND DECLARES** that EYI is hereby released and discharged from any and all liability that EYI now has or may have hereafter have by reason of, or in any way arising out of, the acts or omissions of EYI while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the Receiver's part. Without limiting the generality of the foregoing, EYI is hereby forever released and discharged

from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings, save and except for any gross negligence or wilful misconduct on the Receiver's part.

SCHEDULE "A"

Form of Discharge Certificate

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

**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**

DISCHARGE CERTIFICATE

WHEREAS pursuant to the Order dated • 2012, the Ontario Superior Court of Justice ordered, among other things, that Ernst & Young Inc. ("EYI") would be discharged as receiver, and receiver and manager ("**Receiver**") 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**") upon the filing of a Certificate by EYI certifying that it had completed the activities described in the Fifth Report of the Receiver dated 18 May 2012.

ERNST & YOUNG INC., in its capacity as Receiver of the Debtors, certifies that it has completed the activities described in the Fifth Report of the Receiver dated • 2012.

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

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. and not in its personal or corporate capacity.

Per: _____

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

DISCHARGE CERTIFICATE

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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.

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

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DISCHARGE ORDER

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PROCEEDINGS COMMENCED AT TORONTO

MOTION RECORD
(returnable 25 May 2012)

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