

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF 2500053 ONTARIO INC.**

Applicant

**MOTION RECORD
(Returnable February 29, 2016)**

February 25, 2016

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**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
DATA & AUDIO-VISUAL ENTERPRISES HOLDINGS INC.

Applicant

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**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF 2500053 ONTARIO INC.**

Applicant

**MOTION RECORD
(Returnable February 29, 2016)**

I N D E X

Tab	Document	Page No.
1.	Notice of Motion dated February 25, 2016	1 – 5
2.	Twenty Third Report of the Monitor, dated February 25, 2016	6 – 13
A.	Appendix “A” – Affidavit of Brian Denega, sworn February 24, 2016	14 – 30
B.	Appendix “B” – Affidavit of Robert Thornton, sworn February 25, 2016	31 – 50
3.	Draft Termination Order	51 – 56

TAB 1

Court File No. CV-13-10274-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF 2500053 ONTARIO INC.**

Applicant

**NOTICE OF MOTION
(Returnable February 29, 2016)**

The Applicant, 2500053 Ontario Inc. (the "**Applicant**") will make a motion to a Judge presiding over the Commercial List on February 29, 2016 at 10:00 a.m., or as soon after that time as the motion can be heard, at 330 University Avenue, Toronto.

PROPOSED METHOD OF HEARING: The motion is to be heard orally.

THE MOTION IS FOR

1. An Order, substantially in the form included in the Applicant's Motion Record, among other things:
 - (a) If necessary, abridging the time for service of the Notice of Motion and Motion Record in respect of this motion and dispensing with further service thereof;
 - (b) Approving the fees and disbursements of Ernst & Young Inc., in its capacity as Monitor in these proceedings (in such capacity, the "**Monitor**") and the Monitor's counsel, Thornton Grout Finnigan LLP, as described in the Twenty-Third Report of the Monitor, dated February 25, 2016 (the "**Twenty-**

Third Report") and the affidavits attached to the Twenty-Third Report of the Monitor;

- (c) Approving the Nineteenth Report of the Monitor, dated November 6, 2015, the Twentieth Report of the Monitor, dated December 8, 2015, the Twenty-First Report of the Monitor, dated December 15, 2015 the Twenty-Second Report of the Monitor dated December 18, 2015 and the Twenty-Third Report (collectively, the "**Reports**") and the activities of the Monitor described therein;
- (d) Extending the Stay Period (as defined in the Initial Order (as defined below)) until such date as the Monitor files a certificate confirming all Outstanding Matters (as defined below) have been completed (the "**Monitor's Certificate**");
- (e) Terminating these proceedings (the "**CCAA Proceedings**") commenced under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") upon filing of the Monitor's Certificate;
- (f) Discharging and releasing Ernst & Young Inc., as Monitor of the Applicant and terminating these CCAA Proceedings upon filing of the Monitor's Certificate; and

2. such further and other relief as counsel may request and this Court deems just.

THE GROUNDS FOR THE MOTION ARE:

- (a) Data & Audio-Visual Enterprises Holdings Inc. ("**Holdings**") and its former subsidiaries, Data & Audio-Visual Enterprises Wireless Inc. ("**Wireless**") and 8440522 Canada Inc., commenced proceedings under the CCAA and obtained the Initial Order in these proceedings on September 30, 2013 (as amended, the "**Initial Order**");
- (b) On June 24, 2015, this Court approved the transaction pursuant to which Rogers Communications Inc., or its designated affiliate, would purchase all the shares of Wireless from Holdings (the "**Rogers Sale**") for aggregate consideration of \$465 million, subject to certain adjustments;

- (c) The Rogers Sale was completed effective July 2, 2015, at which time Holdings was the only applicant that remained in these CCAA Proceedings;
- (d) Following completion of the Rogers Sale, Holdings obtained an order authorizing repayment of the remaining balance owing on Holdings' interim financing facility entered into on January 29, 2015 and the notes issued thereunder from the proceeds of the Rogers Sale;
- (e) On August 14, 2015, Holdings also obtained an order approving distributions of its remaining funds on hand, net of certain holdbacks, to creditors (the "**Distribution Order**");
- (f) All distributions of available funds to creditors have been completed at this time;
- (g) On December 22, 2015, this Court granted an Order (the "**Sanction Order**") approving a Plan of Compromise and Arrangement of Holdings pursuant to which, among other things, all assets and remaining liabilities of Holdings would be transferred to and assumed by the Applicant (the "**Plan**");
- (h) Pursuant to the Sanction Order, upon the implementation of the Plan, the Applicant was added as an applicant in these CCAA Proceedings and the CCAA Proceedings were terminated in respect of Holdings;
- (i) At this time, the Applicant has no operations and its remaining tasks include completion of certain tax matters, the potential receipt of certain refunds in connection therewith and the distribution any such refunds in accordance with the Distribution Order (the "**Outstanding Matters**");
- (j) The Applicant requires additional time to complete the Outstanding Matters, including making any remaining distribution of funds to applicable creditors;
- (k) The Monitor should remain in place until the Outstanding Matters are completed or until further order of the Court to oversee the Outstanding Matters, including any distributions in connection therewith;

- (l) The conduct and activities of the Monitor are as described in the Reports and are within the scope of the Monitor's mandate and are reasonable and appropriate;
- (m) The Fee affidavits of Robert Thornton and Brian Denega are provided;
- (n) The grounds set out in the Twenty-Third Report;
- (o) The provisions of the CCAA; and
- (p) Such further and other grounds as counsel may advise and this Court may permit;

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

1. The Twenty-Third Report; and
2. Such further and other material as counsel may advise and this Court may permit.

February 25, 2016

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IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985,
c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF 2500053 ONTARIO INC.

Court File No: CV-13-10274-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced at TORONTO

NOTICE OF MOTION
(Returnable February 29, 2016)

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Court File No.: CV-13-10274-00CL

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

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 2500053 ONTARIO INC.**

Applicant

TWENTY-THIRD REPORT OF THE MONITOR

February 25, 2015

INTRODUCTION

1. On September 30, 2013, this Court granted Data & Audio-Visual Enterprises Holdings Inc. ("**Holdings**" or, together with 2500053 Ontario Inc. as the context requires, the "**Applicant**") and its wholly owned subsidiaries, Data & Audio-Visual Enterprises Wireless Inc. ("**Wireless**") and 8440522 Canada Inc. protection under the Companies' Creditors Arrangement Act (Canada) (the "**CCAA**") pursuant to the Initial Order of Mr. Justice Newbould dated September 30, 2013 (the "**Initial Order**"). 2451608 Ontario Inc. was added as an applicant pursuant to an Order of this Court dated January 28, 2015.
2. Wireless, 2451608 Ontario Inc. and 8440522 Canada Inc. are collectively referred to as the "**Wireless Entities**".
3. Ernst & Young Inc. was appointed as monitor of Holdings and the Wireless Entities (the "**Monitor**") in these CCAA proceedings pursuant to the Initial Order and an Order granted by this Court dated January 28, 2015. The Initial Order provided for a stay of proceedings, which was most recently extended to February 29, 2016 pursuant to an order of this Court dated December 9, 2015.

4. On June 24, 2015, this Court granted an Order approving the sale transaction pursuant to which Rogers Communications Inc. or its designated affiliate agreed to purchase the shares of Wireless from Holdings (the “**Transaction**”). On June 29, 2015, this Court granted a Vesting Order in respect of the Transaction.
5. Pursuant to the Order of Mr. Justice Newbould dated July 15, 2015 (the “**July 15 Order**”), this Court granted an order which, among other matters, approved the distribution of a portion of the Wireless Distribution Amount in respect of the amounts outstanding under the DIP Loan Agreement, which was repaid on July 27, 2015, and discharged the Monitor with respect to the Wireless Entities.
6. On August 12, 2015, this Court granted an Order establishing a claims process (the “**Claims Procedure Order**”) which provides for the identification and quantification of claims against Holdings.
7. Holdings also obtained an order on August 14, 2015 (the “**Distribution Order**”) approving distributions of the funds, net of certain holdbacks, to its creditors.
8. On November 13, 2015 this Court granted an Order to fully and finally disallow, extinguish and bar any disputed and late claims.
9. On December 16, 2015 this Court granted an Order (the “**Plan Filing and Creditors’ Meeting Order**”) to call, hold and conduct a meeting of the Affected Creditors (the “**Meeting**”) to consider and vote on the proposed Amended Plan of Compromise or Arrangement of Holdings (the “**Plan**”).
10. Pursuant to the Plan Filing and Creditors’ Meeting Order, the Meeting was convened on December 18, 2015. More than a majority in number representing more than two-thirds in value of the Affected Creditors voted in favor of the resolution to approve the Plan. The Plan was sanctioned by this Court on December 22, 2015 (the “**Plan Sanction Order**”).

11. On January 22, 2016, the Plan was implemented in accordance with its terms. Pursuant to the terms of the Plan, all of Holdings' right, title and interest in and to its property, together with its liabilities, were transferred to 2500053 Ontario Inc. Pursuant to the Plan Sanction Order, Holdings was discharged as an applicant and 2500053 Ontario Inc. was added as an applicant in these proceedings. The style of cause of these proceedings has been modified in accordance with the terms of the Plan Sanction Order

PURPOSE

12. The purpose of this Twenty-Third report of the Monitor (the "**Twenty Third Report**") is to provide information to the Court regarding:
 - (a) an update on the Monitor's conduct and activities since the Twenty-Second Report of the Monitor dated December 18, 2015 (the "**Twenty-Second Report**");
 - (b) an update on the Applicant's remaining Cash Amount;
 - (c) an update on the status of the Applicant's remaining activities and an estimate of the fees to be paid to complete the Outstanding Matters;
 - (d) the fees and disbursements of the Monitor and its counsel since October 3, 2015, including an accrual for fees and disbursements to the date of discharge of the Monitor's appointment;
 - (e) the discharge of Ernst & Young Inc., in its capacity as court-appointed Monitor of the Applicant upon the filing of a certificate of the Monitor confirming that all Outstanding Matters have been completed (the "**Termination Certificate**");
 - (f) the proposed extension of the Stay of Proceedings until the filing of the Termination Certificate; and
 - (g) the termination of the CCAA Proceedings upon the filing of the Termination Certificate.

DISCLAIMER

13. In preparing this Twenty-Third Report and making the comments herein, the Monitor has been provided with, and has relied upon, unaudited financial information, books and records prepared by Holdings (collectively, the “**Information**”). The Monitor has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards (“**GAAS**”) pursuant to the Canadian Institute of Chartered Accountants Handbook and, accordingly, the Monitor expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information.

CONTEXT

14. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian dollars.
15. Capitalized terms not defined in this Twenty-Third Report are as defined in the Initial Order, previous reports to the Court, Court Orders and the Plan.
16. Copies of this Twenty-Third Report and other court materials filed in connection with these CCAA proceedings may be obtained from the Monitor’s website established in connection with these proceedings (www.ey.com/ca/mobility) (the “**Monitor’s Website**”).

ACTIVITIES OF THE MONITOR

17. Since the Twenty-Second Report, the Monitor has conducted the following activities:
 - (a) continued to hold the remaining proceeds from the Transaction in escrow for the Applicant;

- (b) assisted Holdings to effect a further distribution of the assets of Holdings;
- (c) aided the Applicant in certain tax matters; and
- (d) assisted the parties in the implementation of the Plan.

UPDATE ON THE REMAINING CASH BALANCE

18. As described in the Twentieth Report of the Monitor dated December 8, 2015 (the “**Twentieth Report**”), the remaining cash in the Applicant’s escrow account held by the Monitor as at November 27, 2015 was \$534,534.34.
19. Pursuant to the Distribution Order, which established a procedure for future distributions to the Unsecured Senior Notes and the Unsecured Convertible Notes of Holdings, Holdings made a distribution of \$400,000 on January 13, 2016.
20. In addition, the Applicant has made disbursements to the Applicant’s counsel, the counsel to the Ad Hoc Committee, the Trustee, the Monitor and the Monitor’s counsel for the period from November 28, 2015 to February 24, 2016 of approximately \$65,000.

A summary of the transactions in respect of the remaining cash balance from November 28, 2015 to February 24, 2016 is summarized in the table below:

Escrow

November 27, 2015 Cash Balance	534,534.34
Interest earned during the period	795.28
Distribution to Unsecured Note Holders	(\$400,000.00)
Disbursements of Professional Fees	<u>(\$65,092.76)</u>
February 24, 2016 Cash Balance	70,236.86

OUTSTANDING MATTERS

21. The Applicant has no operating activities and its remaining tasks include:
 - (a) preparing and filing its 2015 harmonised sales tax (“**HST**”) return;

- (b) providing timely correspondence to any enquiry from the Canada Revenue Agency; and
- (c) distributing any remaining cash in accordance with the Distribution Order (the “**Outstanding Matters**”).

22. The Monitor understands that the Applicant anticipates a significant refund as a result of filing its 2015 HST return and that, to the extent funds are available, the Applicant is expected to make a final distribution of the remaining cash pursuant to the Distribution Order after the HST refund is received and any enquiries from CRA have been resolved.

APPROVAL OF THE FEES AND DISBURSEMENTS OF THE MONITOR AND ITS COUNSEL

23. Paragraph 31 of the Initial Order requires that the Monitor and its counsel, Thornton Grout Finnigan LLP (“**TGF**”), to pass their accounts from time to time.
24. Attached as Appendix “**A**” to this Twenty-Third Report is the Affidavit of Brian Denega dated February 24, 2016 (including appendices thereto) in respect of the fees and disbursements of the Monitor from October 3, 2015 to February 19, 2016, in the combined amount of \$56,091.63 including HST. The Monitor anticipates that it will incur additional fees of approximately \$25,000 to complete the Outstanding Matters.
25. Attached as Appendix “**B**” to this Report is the Affidavit of Robert I. Thornton (including appendices thereto) in respect of the fees and disbursements of TGF, as independent counsel to the Monitor, from October 3, 2015 to February 19, 2016, in the combined amount of \$42,061.19, including HST. TGF anticipates that it will incur additional fees of approximately \$10,000 to complete the Outstanding Matters.

TERMINATION OF PROCEEDINGS, DISCHARGE OF MONITOR OF THE APPLICANT

26. With the exception of the Outstanding Matters, the CCAA Proceedings of the Applicant are substantially complete.

27. The Applicant anticipates the completion of all Outstanding Matters under this proceeding over the upcoming months. The Monitor is of the view that an order discharging the Monitor with respect to the Applicant and terminating these proceedings upon completion of all Outstanding Matters is necessary and appropriate.
28. In order to avoid additional costs, the Monitor believes that extending the Stay of Proceedings until the filing of the Termination Certificate is appropriate in the circumstances.

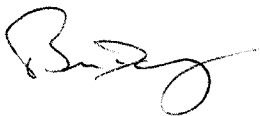
MONITOR'S CONCLUSIONS AND RECOMMENDATIONS

29. The Monitor is of the view that the Applicant has acted in accordance with the Initial Order, in good faith, and with due diligence.
30. For the reasons described in this Twenty-Third Report, the Monitor recommends that this Court grant the Order which seeks the following:
 - (a) approving the Monitor's conduct and activities as outlined in the Nineteenth Report of the Monitor dated November 6, 2015, the Twentieth Report, the Twenty-First Report of the Monitor dated December 15, 2015, the Twenty-Second Report and this Twenty-Third Report;
 - (b) approving the fees and disbursements of the Monitor and its legal counsel from October 3, 2015 to the date of the completion of the Monitor's appointment, which includes an accrual for fees and disbursements to completion of the Monitor's appointment;
 - (c) extending the Stay of Proceedings until the filing of the Termination Certificate;
 - (d) approving the discharge of the Monitor and terminating these proceedings upon the filing of the Termination Certificate.

ALL OF WHICH IS RESPECTFULLY SUBMITTED THIS 25th DAY OF FEBRUARY, 2016.

ERNST & YOUNG INC.

**in its capacity as the Court-appointed Monitor of
2500053 Ontario Inc.,**

Per: 

Brian M. Denega
Senior Vice President

APPENDIX “A”

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
AUDIO-VISUAL ENTERPRISES HOLDINGS INC.

AFFIDAVIT OF BRIAN DENEGA
Sworn February 24, 2016

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

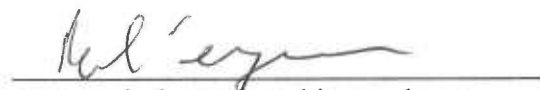
1. I am a Senior Vice President with Ernst & Young Inc. ("**EYI**"), the Court Appointed Monitor (the "**Monitor**") for Data & Audio-Visual Enterprises Holding Inc. (the "**Applicant**") and, as such, I have knowledge of the matters to which I hereinafter dispose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.
2. Attached hereto as **Exhibit "A"** is a schedule summarizing, for each invoice issued by the Monitor for the period from October 3, 2015 to February 19, 2016, the fees, disbursements, HST and total fees charged for each invoice.
3. Attached hereto as **Exhibit "B"** are true copies of the invoices prepared by the Monitor for fees and disbursements incurred by the Monitor in the course of these proceedings in respect of the Company for the period from October 3, 2015 to February 19, 2016.
4. To the best of my knowledge, the rates charged by EYI throughout the course of these proceedings are comparable to the rates charged by other accounting firms in the Toronto market for the provision of similar services.

5. I make this affidavit in support of a motion by the Applicants for, *inter alia*, approval of the fees and disbursements of the Monitor.

SWORN BEFORE ME at
the City of Toronto, in the
Province of Ontario, this 24th
day of February, 2016.

)
)
)
)


Brian Denega


A commissioner for taking oaths, etc.

ROBERT DAVID FERGUSON, a Commissioner, etc.,
Province of Ontario, for Ernst & Young Inc.,
Trustee in Bankruptcy.
Expires October 3, 2016.

THIS IS EXHIBIT "A" REFERRED
TO IN THE AFFIDAVIT OF
BRIAN DENEGA SWORN
BEFORE ME THIS 24th DAY OF
FEBRUARY 2016

A handwritten signature in dark ink, appearing to read "Rob Ferguson", is written over a horizontal line.

ROBERT DAVID FERGUSON, a Commissioner, etc.,
Province of Ontario, for Ernst & Young Inc.,
Trustee in Bankruptcy.
Expires October 3, 2016.

APPENDIX A

Ernst & Young Inc.
 Monitor for Data & Audio Visual Enterprises Holding Inc.
 Summary of Monitor's Fees & Disbursements
 For the Period from October 3, 2015 to February 19, 2016

Invoice Date	Invoice #	Billing Dates	Hours	Monitor Fees	Administrative Charge	Total before HST	HST	Total
18-Nov-15	CA0189976295	October 3, 2015 to November 13, 2015	66.7	31,437.50	2,829.38	34,266.88	4,454.69	38,721.57
17-Dec-15	CA0189983539	November 14, 2015 to December 11, 2015	14.8	6,933.00	623.97	7,556.97	982.41	8,539.38
14-Jan-16	CA0189986405	December 12, 2015 to December 31, 2015	8.2	3,514.50	316.31	3,830.81	498.01	4,328.82
24-Feb-16	CA12C5000000051	January 1, 2016 to February 19, 2016	9.1	3,655.00	328.95	3,983.95	517.91	4,501.86
Total Monitor Fees & Disbursements			98.8	\$ 45,540.00	\$ 4,098.61	\$ 49,638.61	\$ 6,453.02	\$ 56,091.63

THIS IS EXHIBIT "B" REFERRED
TO IN THE AFFIDAVIT OF
BRIAN DENEGA SWORN
BEFORE ME THIS 24th DAY OF
FEBRUARY 2016

A handwritten signature in dark ink, appearing to read "Rob Ferguson", is written over a horizontal line.

ROBERT DAVID FERGUSON, a Commissioner, etc.,
Province of Ontario, for Ernst & Young Inc.,
Trustee in Bankruptcy.
Expires October 3, 2016.

APPENDIX B



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

Tel: +1 416 864 1234
Fax: +1 416 943 3300
ey.com

Mr. William E. Aziz
Chief Restructuring Officer
Data & Audio Visual Enterprises Holdings Inc.
Unit #8, 555 Hanlan Road
Woodbridge, Ontario
L4L 4R8

November 18, 2015

Dear Bill:

Please find enclosed the invoice of Ernst & Young Inc. for services rendered as Monitor up to and including November 13, 2015 for payment pursuant to the terms of the Initial Order.

We have also enclosed the invoice of Thornton Grout Finnigan LLP ("TGF"), as independent counsel to the Monitor, up to and including November 13, 2015, and request that payment for that invoice be remitted directly to TGF.

If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

ERNST & YOUNG INC.

Brian M. Denega
Senior Vice President
(416) 943-3058

Encl.

Data & Audio Visual Enterprises Holdings Inc.
Time Analysis for Billing
Period ending November 13, 2015

				Period Ending November 13, 2015	
EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount	
Brian Denega	Partner	725	6.4	\$	4,640.00
David Saldanha	Senior Manager	580	21.5	\$	12,470.00
Fiona Han	Manager	450	20.9	\$	9,405.00
Rob Ferguson	Para-Professional	275	0.8	\$	220.00
Philip Kan	Para-Professional	275	7.3	\$	2,007.50
Cam Bear	Para-Professional	275	8.5	\$	2,337.50
Marites Carandang	Para-Professional	275	1.3	\$	357.50
			66.7	\$	31,437.50
Administrative Charge - 9%				\$	2,829.38
Total				\$	34,266.88

Mobilicity (61030019) - MCY-Project Flat (18759576)
Summary of Time Details for the period ended November 13, 2015

Person	Date	Hours	Description
Han,Fiona	12-Nov-15	0.7	email correspondence re the claims, Notice of disallowance and disputes
Han,Fiona Total		20.9	
Kan,Philip	5-Oct-15	0.1	Daily checking for incoming messages and voice mail
Kan,Philip	5-Oct-15	0.2	Corr to manager - for incoming query
Kan,Philip	6-Oct-15	0.2	Corr to manager - for incoming query
Kan,Philip	6-Oct-15	0.1	Daily checking for incoming messages and voice mail
Kan,Philip	7-Oct-15	0.1	Daily checking for incoming messages and voice mail
Kan,Philip	8-Oct-15	0.1	Daily checking for incoming messages and voice mail
Kan,Philip	9-Oct-15	0.1	Daily checking for incoming messages and voice mail
Kan,Philip	9-Oct-15	0.1	Corr to manager - for incoming query
Kan,Philip	14-Oct-15	0.2	Requested by manager to look for a Ministry of labour claim
Kan,Philip	22-Oct-15	3.1	Reviewed summary of affidavit and comments on the fees summary. Compared info on summary to each invoices for 13 months periods. Met with manager to report and made correction.
Kan,Philip	23-Oct-15	1.2	Finalized affidavit for EY fees per manager's request. Reviewed invoices and prepared three exhibits. Prepared soft and hardcopy
Kan,Philip	30-Oct-15	0.8	Reviewed all prior responses to disallowed creditors and answers the questions.
Kan,Philip	6-Nov-15	1.0	Received request from Counsel to serve 19th court report to disputed creditors. Served via email to all. Prepared affidavit and forwarded to the Counsel
Kan,Philip Total		7.3	
Saldanha,David	5-Oct-15	1.2	Review and coordination of payments made to unsecured creditors. Review and updated of claims listing. Discussion re: outstanding issue to administer prior to discharge.
Saldanha,David	6-Oct-15	1.3	Review and coordination of payments made to unsecured creditors. Review and updated of claims listing. Discussion re: outstanding issue to administer prior to discharge.
Saldanha,David	9-Oct-15	1.7	Review and coordination of payments made to unsecured creditors. Review and updated of claims listing. Discussion re: outstanding issue to administer prior to discharge.
Saldanha,David	13-Oct-15	1.1	review of draft order and affidavit re: discharge of the Monitor
Saldanha,David	20-Oct-15	1.2	Review of draft motion and affidavit. Discussions and drafting of Report re: discharge and barring of claims. Review of cash flow for stay extension.
Saldanha,David	21-Oct-15	1.1	Review of draft motion and affidavit. Discussions and drafting of Report re: discharge and barring of claims. Review of cash flow for stay extension.
Saldanha,David	22-Oct-15	1.5	Review of draft motion and affidavit. Discussions and drafting of Report re: discharge and barring of claims. Review of cash flow for stay extension.
Saldanha,David	23-Oct-15	1.7	Review of draft motion and affidavit. Discussions and drafting of Report re: discharge and barring of claims. Review of cash flow for stay extension.
Saldanha,David	26-Oct-15	0.7	Discussion regarding wind-up of outstanding tasks, including sale of new-co to Bitove. Discussion with NR re: status of current tax filings for Holdings and potential recovery of HST refunds. Review and updating of distribution schedule to unsecured notes including updating of priority payments and holdbacks.
Saldanha,David	28-Oct-15	1.3	Discussion regarding wind-up of outstanding tasks, including sale of new-co to Bitove. Discussion with NR re: status of current tax filings for Holdings and potential recovery of HST refunds. Review and updating of distribution schedule to unsecured notes including updating of priority payments and holdbacks.
Saldanha,David	2-Nov-15	3.2	Drafting and finalizing 19th Report of the Monitor. Review of Motion material. Coordination of notifying claimants re: barring of claims. Review of draft Plan of Arrangement.



Building a better
working world

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

Tel: +1 416 864 1234
Fax: +1 416 943 3300
ey.com

Mr. William E. Aziz
Chief Restructuring Officer
Data & Audio Visual Enterprises Holdings Inc.
Unit #8, 555 Hanlan Road
Woodbridge, Ontario
L4L 4R8

December 17, 2015

Dear Bill:

Please find enclosed the invoice of Ernst & Young Inc. for services rendered as Monitor up to and including December 11, 2015 for payment pursuant to the terms of the Initial Order.

We have also enclosed the invoice of Thornton Grout Finnigan LLP ("TGF"), as independent counsel to the Monitor, up to and including December 11, 2015, and request that payment for that invoice be remitted directly to TGF.

If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

ERNST & YOUNG INC.

A handwritten signature in black ink, appearing to read 'Brian M. Denega'.

Brian M. Denega
Senior Vice President
(416) 943-3058

Encl.

Data & Audio Visual Enterprises Holdings Inc.
Time Analysis for Billing
Period ending December 11, 2015

			Period Ending December 11, 2015	
EY Personnel	Title	Rate (\$)	Hours	Total Fees Amount
David Saldanha	Senior Manager	580	6.5	\$ 3,770.00
David Saldanha (adjustment)	Senior Manager	580	-0.9	-\$522.00
Fiona Han	Manager	450	6.6	\$ 2,970.00
Rob Ferguson	Para-Professional	275	0.2	\$ 55.00
Cam Bear	Para-Professional	275	2.0	\$ 550.00
Marites Carandang	Para-Professional	275	0.4	\$ 110.00
			14.8	\$ 6,933.00
Administrative Charge - 9%				\$ 623.97
Total				\$ 7,556.97



Ernst & Young Inc.
Toronto, Canada

Invoice

Mr. William E. Aziz
Chief Restructuring Officer
Data & Audio Visual Enterprises Holding Inc.
Unit #8, 555 Hanlan Road
Woodbridge, ON L4L 4R8
Canada

Invoice Number: CA0189986405
Date: January 14, 2016

Remit To:

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

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

Client Reference: 18759576

	CAD
Professional restructuring advisory services to December 31, 2015	3,514.50
Administration Charge at 9%	316.31
Subtotal:	3,830.81
HST 13% Ontario:	498.01
TOTAL DUE:	\$4,328.82

A member of Ernst & Young Global

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

GST/HST: R123425522 QST: 1006354498

Wire transfer instructions:

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

Mobilicity (61030019) - MCY-Project Flat (18759576)
Summary of Time Details for the period ended December 31, 2015

Person	Date	Hours	Description
Bear,Cam	16-Dec-15	0.4	Write up req, issue cheque, record, mail
Bear,Cam	18-Dec-15	0.4	Print off invoice support, write up req, issue payment and record
Bear,Cam Total		0.8	
Carandang,Marites	15-Dec-15	0.1	Checked Goodmans invoices.
Carandang,Marites	15-Dec-15	0.1	Post bank adjustments for Nov/15 bank rec.
Carandang,Marites	15-Dec-15	0.3	Prepare cheque req. Process, post NRF legal fees.
Carandang,Marites Total		0.5	
Close,Lee	16-Dec-15	0.4	respond to e from Brian, call with Dave, review plan docs - re voting
Close,Lee Total		0.4	
Han,Fiona	14-Dec-15	6.5	draft 21st report of the Monitor
Han,Fiona Total		6.5	
Grand Total		8.2	



Ernst & Young Inc.
Toronto, ON

Invoice

Mobilicity
William E. Aziz
Unit #8, 555 Hanlan Road
Woodbridge, ON L4L 4R8
Canada

Invoice No.: CA12C500000051
Please include this number with payment

Invoice Date: 24 February 2016
Due Date: Upon receipt
Client No.: 0011429775
Engagement No.: E-65000099

Remit To:

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

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

Professional restructuring advisory services to February 19, 2016.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	3,655.00	HST	13 %	475.15	4,130.15
	3,655.00			475.15	4,130.15
Administrative Expenses @ 9%	328.95			42.76	371.71
Invoice summary	3,983.95				
Tax : 13% HST				517.91	
Total:	3,983.95			517.91	4,501.86

A member of Ernst & Young Global

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

Wire transfer instructions:

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

EY

Mobilicity (E-18759576)
Summary of Time Details for the period ended February 19, 2016

Person	Date	Hours	Description
Brian Denega	16-Feb-16	0.5	status call
Brian Denega Total		0.5	
Cam Bear	5-Jan-16	0.5	Run JE, copy invoices paid in December for Fiona
Cam Bear	11-Jan-16	1.2	Various discussions with Fiona regarding wires, review emails, last wires to Quadrangle, draft wires
Cam Bear	12-Jan-16	0.3	Complete December 2015 bank reconciliation
Cam Bear	13-Jan-16	0.4	Call RBC re: wires, dcs with Fiona, email confirms to team
Cam Bear	1-Feb-16	0.2	Dcw Fiona additional invoice for TMX, update schedule
Cam Bear	2-Feb-16	0.3	Amend TMX payment, issue cheque, record, mail
Cam Bear Total		2.9	
Fiona Han	4-Jan-16	0.3	Prepare and sent all the invoices disbursed from the escrow account in December 2015 to Michelle for HST return;
Fiona Han	6-Jan-16	0.5	Review Evan's request re distributions to senior unsecured note holders and pari passu noteholders
Fiona Han	7-Jan-16	1.5	managing monitor's site posting; discuss with Andrew Tuck and Franca re setting up claim database; draft Claim NewsAd
Fiona Han	11-Jan-16	1.2	Prepare the supporting document for distributions to Equity and QCP- email Evan for confirmations of wire instructions; reading email correspondence; Review wires prepared by Cam
Fiona Han	12-Jan-16	0.9	Prepare the backups for 2nd distributions for Senior unsecured notes and Unsecured Pari Passu Notes, Coordinate with Cam re wire confirmations to be sent to NTR
Fiona Han	21-Jan-16	0.4	email correspondence and bank draft received from 2500053 Ontario Inc. for the fee contemplated by the CCAA plan
Fiona Han	9-Feb-16	0.5	email correspondence from Evan and Leanne re TMX bill, invoices re CCAA, email correspondence from Bill re HST filing
Fiona Han Total		5.3	
Marites Carandang	10-Feb-16	0.2	January 2016 bank rec.
Marites Carandang	12-Feb-16	0.1	Post bank adjustments for Jan/16 bank rec.
Marites Carandang	19-Feb-16	0.1	Filing of approved bank recs for Sept to Nov 2015
Marites Carandang Total		0.4	
Grand Total		9.1	

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES'*
CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF
COMPROMISE OR ARRANGEMENT OF DATA
& AUDIO-VISUAL ENTERPRISES HOLDING
INC.

AFFIDAVIT OF FEES

ERNST & YOUNG INC.
Ernst & Young Tower, Toronto-Dominion Centre
P.O. Box 251, Toronto, Ontario M5K 1J7
Phone: 416 943 3058
Fax: 416 943 3300
Attention: Brian Denega

APPENDIX “B”

Court File No.: CV-13-10274-00CL

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

**IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 2500053 ONTARIO INC.**

(collectively, the "Applicants")

AFFIDAVIT OF ROBERT I. THORNTON

**I, ROBERT I. THORNTON, of the City of Toronto, in the Province of Ontario, MAKE
OATH AND SAY AS FOLLOWS:**

1. I am a barrister and solicitor qualified to practice law in the Province of Ontario and am a partner with Thornton Grout Finnigan LLP ("TGF"), lawyers for Ernst & Young Inc., in its capacity as the monitor (the "**Monitor**") of the Applicant herein and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.
2. Attached hereto as Exhibit "A" are copies of the invoices forwarded to the Monitor by TGF for fees and disbursements incurred by TGF in the course of these proceedings between October 3, 2015 and February 19, 2016.
3. Attached hereto as Exhibit "B" is a schedule summarizing each invoice in Exhibit "A", the total billable hours charged per invoice, the total fees charged per invoice and the average hourly rate charged per invoice.
4. Attached hereto as Exhibit "C" is a schedule summarizing the respective years of call and billing rates of each of the lawyers at TGF who acted for the Monitor.

5. To the best of my knowledge, the rates charged by TGF throughout the course of these proceedings are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.

6. The hourly billing rates outlined in Exhibit "C" to this affidavit are comparable to the hourly rates charged by TGF for services rendered in relation to similar proceedings.

7. I make this affidavit in support of a motion by the Monitor for, *inter alia*, approval of the fees and disbursements of the Monitor's counsel.

SWORN before me at the City of Toronto,
in the Province of Ontario, this 25th day of
February, 2016.


Commissioner for Taking Affidavits


ROBERT I. THORNTON

EXHIBIT “A”



Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto, ON Canada M5K 1K7
T 416.304.1616 F 416.304.1313

Ernst & Young Inc.
Ernst & Young Tower, 222 Bay Street
Toronto-Dominion Centre, PO Box 251
Toronto, ON M5K 1J7

October 22, 2015

Attention: Brian Denega

Invoice No. 29767
File No. 519-038

RE: Data & Audio-Visual Enterprises Holdings Inc.

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: October 16, 2015

FEES

Oct-05-15	Telephone call with E. Cobb; telephone call to B. Denega; e-mails in respect of notices to noteholders; e-mails in respect of claims filed and outstanding;	0.90	LMW
	E-mails with D. Schemilt in respect of noteholder claims;	0.20	LMW
Oct-06-15	E-mails in respect of distribution and return of notes; e-mails in respect of BlueTree payment; e-mails in respect of claims; telephone call to M. Starnino; review letter to stakeholders and e-mails regarding same;	1.20	LMW
Oct-07-15	E-mails in respect of payments;	0.20	LMW
	Telephone call with M. Starnino;	0.50	LMW
	Review revised letter; e-mails in respect of same;	0.30	LMW
	Telephone call from B. Denega;	0.10	LMW
	E-mails in respect of letter to stakeholders and proposed Order;	0.20	LMW
Oct-08-15	Review draft Order and telephone call to B. Denega;	0.50	LMW
Oct-09-15	E-mails in respect of service list;	0.20	LMW
Oct-10-15	E-mails with B. Denega;	0.20	LMW
Oct-13-15	Telephone to D. Saldanha and B. Denega in respect of next steps; e-mails in respect of BlueTree payment;	0.50	LMW

	E-mails in respect of BlueTree payment;	0.10	LMW
Oct-14-15	Several e-mails in respect of outstanding claims; review prior correspondence regarding same;	0.80	LMW
Oct-15-15	E-mails with F. Han in respect of claims;	0.20	LMW
	Telephone call with E. Cobb in respect of upcoming Court hearing; e-mail to D. Saldanha regarding same; telephone call to B. Denega;	0.50	LMW
Oct-16-15	E-mails in respect of timing of hearing;	0.20	LMW

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	6.80	\$700.00	\$4,760.00
Total Fees			\$4,760.00
HST on Fees			<u>\$618.80</u>
Total Fees and HST			<u>\$5,378.80</u>
TOTAL NOW DUE			<u>\$5,378.80</u>
THORNTON GROUT FINNIGAN LLP			

Per:  **Leanne M. Williams**

E. & O.E.
HST #87042 1039 RT0001 * HST Exempt

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.



Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

Toronto-Dominion Centre
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto, ON Canada M5K 1K7
T 416.304.1616 F 416.304.1313

Ernst & Young Inc.
Ernst & Young Tower, 222 Bay Street
Toronto-Dominion Centre, PO Box 251
Toronto, ON M5K 1J7

November 16, 2015

Attention: Brian Denega

Invoice No. 29820
File No. 519-038

RE: Data & Audio-Visual Enterprises Holdings Inc.

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: November 13, 2015

FEES

Oct-20-15	E-mails in respect of upcoming motion; discuss Report with D. Saldanha and F. Han;	0.70	LMW
	Review draft affidavit and Order and consideration of same;	0.60	LMW
	Email and instructions from L. Williams regarding fee affidavit; review previously approved fees and related affidavit; prepare fee affidavit for approval of Monitor's fees to October 2, 2015; email to L. Williams regarding same;	1.70	RGM
Oct-21-15	Telephone call from E. Cobb in respect of upcoming motion and relief sought;	0.30	LMW
	Review and revise draft Report;	0.70	LMW
Oct-22-15	Continue to review and revise draft Report; e-mails in respect of motion materials;	1.20	LMW
	E-mails in respect of motion materials and draft Report;	0.60	LMW
	Telephone call with M. Starnino; e-mails in respect of draft Report;	0.50	LMW
	E-mails in respect of draft Report; review and revise same;	1.00	LMW
Oct-23-15	E-mails in respect of draft materials and Report; review revisions to draft Court materials; e-mails in respect of amounts to be transferred to the Monitor; e-mails and telephone calls to finalize Report and motion materials; finalize and serve Report;	2.90	LMW

	Telephone call from E. Cobb and e-mails with A. Schmidt;	0.20	LMW
	E-mails in respect of bondholders' position;	0.20	LMW
Oct-24-15	E-mails in respect of service of materials;	0.30	LMW
Oct-25-15	E-mails in respect of bondholders' position;	0.30	LMW
Oct-26-15	E-mails in respect of upcoming motion and next steps; e-mails in respect of tax returns; telephone call with D. Saldanha regarding same; e-mails in respect of bondholders' position;	1.10	LMW
	E-mails with R. Chadwick;	0.20	LMW
	E-mails in respect of amended relief to be sought; telephone call with E. Cobb regarding same; e-mails in respect of possible Harmonized Sales Tax refund;	1.00	LMW
Oct-27-15	E-mails in respect of relief to be sought; prepare for and attend motion;	1.90	LMW
	E-mail to stakeholders;	0.20	LMW
	E-mails in respect of timing of upcoming motion;	0.20	LMW
Oct-28-15	E-mails in respect of Quadrangle notes; e-mails in respect of meeting to discuss next steps;	0.30	LMW
Oct-29-15	E-mails in respect of stakeholder meeting; e-mails in respect of draft Report;	0.30	LMW
Oct-30-15	E-mails in respect of meeting with stakeholders; review proposed Notice of Motion in respect of disputed claims; telephone call with M. Starnino;	0.80	LMW
	Telephone from and to D. Saldanha in respect of late claims; telephone call to B. Denega in respect of stakeholder meeting;	0.40	LMW
	Telephone calls with E. Cobb and B. Denega; conference call to discuss tax loss plan and next steps;	1.40	LMW
Nov-02-15	E-mails in respect of upcoming motion; e-mails in respect of call with stakeholders; review and revise draft 19th Report;	1.10	LMW
Nov-03-15	Conference call in respect of proposed Plan; telephone call with E. Cobb;	0.60	LMW
	Review and revise draft Report; e-mails with D. Saldanha;	0.90	LMW
Nov-06-15	E-mails in respect of Meeting Order and draft Report;	0.30	LMW
	E-mails in respect of draft Report; further revise same;	0.40	LMW
	E-mails to finalize and serve Report; telephone calls with E. Cobb	1.20	LMW

regarding same; e-mails in respect of service on claimants;

	Review draft Orders and e-mails regarding same;	0.20	LMW
Nov-09-15	Telephone call from A. Hatnay in respect of employees' claims; review Vesting Order regarding same;	0.30	LMW
	Telephone call with E. Cobb in respect of discussions with A. Hatnay and distribution; e-mail regarding same;	0.40	LMW
	Telephone call with D. Saldanha in respect of mechanics of distribution;	0.30	LMW
Nov-10-15	Briefly review revised materials;	0.20	LMW
	Emails in respect of draft Plan;	0.20	LMW
Nov-11-15	E-mails in respect of distribution issues;	0.30	LMW
	E-mails in respect of employee claims;	0.20	LMW
Nov-12-15	E-mails in respect of upcoming motion; telephone call with E. Cobb; e-mails with Koskie Minsky; review motion record; e-mails with D. Saldanha and B. Denega;	1.60	LMW
	Conference call with the Monitor; e-mails in respect of employee claims;	0.70	LMW
Nov-13-15	Telephone call with E. Cobb; e-mails with Ernst & Young; prepare for and attend hearing;	2.10	LMW
	E-mails in respect of issued Orders;	0.20	LMW

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	28.50	\$700.00	\$19,950.00
Roxana Manea (Law Clerk)	1.70	\$300.00	\$510.00
Total Fees			\$20,460.00
HST on Fees			<u>\$2,659.80</u>
Total Fees and HST			\$23,119.80

DISBURSEMENTS

Photocopies	\$190.75	
Photocopies - Color	<u>\$1.50</u>	
Total Taxable Disbursements	\$192.25	
HST on Taxable Disbursements	\$24.99	
Total *Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and HST		<u>\$217.24</u>
TOTAL NOW DUE		<u>\$23,337.04</u>

THORNTON GROUT FINNIGAN LLP

Per: Leanne M. Williams

E.& O.E.

HST #87042 1039 R10001 * HST Exempt

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 4.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.



Thornton Grout Finnigan LLP
RESTRUCTURING + LITIGATION

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Ernst & Young Inc.
Ernst & Young Tower, 222 Bay Street
Toronto-Dominion Centre, PO Box 251
Toronto, ON M5K 1J7

December 15, 2015

Attention: Brian Denega

Invoice No. 29930
File No. 519-038

RE: Data & Audio-Visual Enterprises Holdings Inc.

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: December 11, 2015

FEES

Nov-17-15	Telephone call from E. Cobb; e-mails in respect of distribution;	0.30	LMW
Nov-27-15	E-mails in respect of distribution;	0.30	LMW
	E-mails with D. Shemilt in respect of further distribution;	0.20	LMW
Nov-30-15	Telephone call from counsel to CTCC in respect of pre-filing claims;	0.20	LMW
Dec-03-15	Telephone call with D. Saldanha in respect of Monitor's Report; telephone call with E. Cobb in respect of status and stay extension; further telephone call to D. Saldanha; review draft Notice of Motion and Order and e-mails regarding same;	0.80	LMW
Dec-04-15	Review and revise draft Monitor's Report; e-mails with E. Cobb;	0.50	LMW
	E-mails in respect of stay extension motion and draft Order;	0.40	LMW
Dec-07-15	E-mails in respect of tax refunds; e-mails in respect of draft Report; review draft Report;	0.80	LMW
	Telephone call from D. Saldanha; e-mails with D. Saldanha to finalize report; e-mail from B. Denega;	0.40	LMW
Dec-08-15	Review revised Report; e-mails in respect of same; telephone call from D. Saldanha; finalize and serve Report;	0.70	LMW
Dec-09-15	Attend motion to have stay of proceedings extended; e-mails with F. Han regarding same;	0.70	LMW

Dec-11-15 Telephone call from and e-mail to C. Prophet in respect of payment of 0.20 LMW
CTCC fees;

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	5.50	\$700.00	\$3,850.00
Total Fees			\$3,850.00
HST (@ 13%) on Fees			<u>\$500.50</u>
Total Fees and HST			\$4,350.50
<u>DISBURSEMENTS</u>			
Binding			\$17.43
Telephone Expense			\$48.60
Total Taxable Disbursements			\$66.03
HST (@ 13%) on Taxable Disbursements			\$8.58
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$74.61</u>
TOTAL NOW DUE			<u>\$4,425.11</u>

THORNTON GROUT FINNIGAN LLP



Per: Leanne M. Williams

E. & O. E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Thornton Grout Finnigan LLP
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Ernst & Young Inc.
Ernst & Young Tower, 222 Bay Street
Toronto-Dominion Centre, PO Box 251
Toronto, ON M5K 1J7

January 11, 2016

Attention: Brian Denega

Invoice No. 29978
File No. 519-038

RE: Data & Audio-Visual Enterprises Holdings Inc.

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: December 31, 2015

FEES

Feb-10-15	Telephone call with CRO regarding auction;	0.20	RTT
Feb-11-15	Telephone call with D. Moore; telephone call with CRO regarding Wind and Catalyst; review and respond to email regarding Catalyst;	1.80	RTT
Feb-12-15	Review and respond to emails regarding Catalyst and Wind; review of article regarding Catalyst interference in auction;	1.00	RTT
Dec-15-15	Telephone call from and e-mails with E. Cobb in respect of proposed distribution;	0.30	LMW
	E-mails in respect of timing of motion;	0.10	LMW
Dec-18-15	Telephone call from A. Scotchmer in respect of proposed rep counsel order;	0.20	LMW
Dec-21-15	E-mails in respect of representative counsel motion;	0.20	LMW

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert I. Thornton	3.00	\$975.00	\$2,925.00
Leanne M. Williams	0.80	\$700.00	\$560.00

Total Fees	\$3,485.00	
HST (@ 13%) on Fees	<u>\$453.05</u>	
Total Fees and HST		\$3,938.05
<u>DISBURSEMENTS</u>		
Photocopies	<u>\$15.00</u>	
Total Taxable Disbursements	\$15.00	
HST (@ 13%) on Taxable Disbursements	\$1.95	
Total *Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and HST		<u>\$16.95</u>
TOTAL NOW DUE		<u>\$3,955.00</u>

THORNTON GROUT FINNIGAN LLP



Per: Leanne M. Williams

E.& O.E.
GST/HST #87042 1039 RT0001 * GST/HST Exempt

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Thornton Grout Finnigan LLP
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Ernst & Young Inc.
Ernst & Young Tower, 222 Bay Street
Toronto-Dominion Centre, PO Box 251
Toronto, ON M5K 1J7

February 25, 2016

Attention: Brian Denega

Invoice No. 30105
File No. 519-038

RE: Data & Audio-Visual Enterprises Holdings Inc.

TO ALL PROFESSIONAL SERVICES RENDERED HEREIN INCLUDING THE FOLLOWING
for the period ending: February 19, 2016

FEES

Jan-05-16	Review conveyance documents and Equity acknowledgment; e-mails regarding same;	0.40	LMW
	E-mails in respect of filing of tax returns;	0.20	LMW
Jan-08-16	E-mails in respect of distribution; review Distribution Order and e-mails with D. Saldanha;	0.30	LMW
Jan-10-16	E-mail from F. Han in respect of distribution;	0.10	LMW
Jan-11-16	E-mails in respect of distribution issues and logistics;	0.40	LMW
Jan-12-16	E-mails in respect of finalization of CCAA estate;	0.10	LMW
Jan-14-16	E-mails in respect of finalization of Plan;	0.40	LMW
Jan-15-16	E-mails in respect of closing of Plan implementation; e-mails with Equity;	0.30	LMW
Jan-18-16	E-mails in respect of status of closing;	0.20	LMW
Jan-19-16	Draft Monitor's certificate; e-mails in respect of timing of closing;	0.50	LMW
	Telephone call and e-mails with E. Cobb in respect of status;	0.20	LMW
Jan-21-16	E-mails in respect of closing conditions;	0.20	LMW
	Telephone calls with E. Cobb in respect of status of closing; prepare and circulate Monitor's Certificate; e-mails in respect of same;	0.40	LMW
Jan-22-16	E-mails in respect of closing conditions; telephone call to D. Saldanha	0.40	LMW

in respect of Monitor's Certificate; e-mails regarding same;

Jan-24-16	E-mails in respect of prior invoices;	0.10	LMW
Jan-25-16	E-mails in respect of tax returns;	0.20	LMW
Feb-04-16	Telephone call from E. Cobb and e-mails in respect of stay extension and payment for tax work;	0.20	LMW
Feb-07-16	E-mails in respect of obligations for payment of tax work;	0.20	LMW
Feb-08-16	Review conveyance agreement; e-mails in respect of payment of tax preparation;	0.50	LMW
Feb-09-16	E-mails in respect of completion of estate and stay extension;	0.20	LMW
Feb-16-16	Emails and conference call in respect of outstanding issues;	0.50	LMW

And to all other necessary telephone communications, attendances and correspondence with respect to the conduct of this matter.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Leanne M. Williams	6.00	\$725.00	\$4,350.00
Total Fees			\$4,350.00
HST (@ 13%) on Fees			<u>\$565.50</u>
Total Fees and HST			\$4,915.50
<u>DISBURSEMENTS</u>			
Computer Research			<u>\$44.02</u>
Total Taxable Disbursements			\$44.02
HST (@ 13%) on Taxable Disbursements			\$5.72
Total *Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and HST			<u>\$49.74</u>
TOTAL NOW DUE			<u>\$4,965.24</u>

THORNTON GROUT FINNIGAN LLP

Per: Leanne M. Williams

E. & O.E.

GST/HST #87042 1039 RT0001 * GST/HST Exempt

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EXHIBIT “B”

EXHIBIT “B”

**Calculation of Average Hourly Billing Rates of
Thornton Grout Finnigan LLP
for the period October 3, 2015 to February 19, 2016**

Invoice No.	Fees	Disbursements	HST	Hours	Average Rate	Total
29767	\$4,760.00	00.00	\$618.80	6.80	\$700.00	\$5,378.80
29820	\$20,460.00	\$192.25	\$2,684.79	30.20	\$677.50	\$23,337.04
29930	\$3,850.00	\$66.03	\$509.08	5.50	\$700.00	\$4,425.11
29978	\$3,485.00	\$15.00	\$455.00	3.80	\$917.00	\$3,955.00
30105	\$4,350.00	\$44.02	\$571.22	6.00	\$725.00	\$4,965.24
TOTALS	\$36,905.00	\$317.30	\$4,838.89	52.30		<u>\$42,061.19</u>

EXHIBIT “C”

EXHIBIT “C”

Billing Rates of Thornton Grout Finnigan LLP

For the period October 3, 2015 to December 31, 2015

<u>Name</u>	<u>Rate 2015</u>	<u>Year of Call</u>
Robert I. Thornton	\$975.00	1984
Leanne M. Williams	\$700.00	1999
Rachel Bengino	\$300.00	2015
Roxana Manea	\$300.00	Law Clerk

For the period January 1, 2016 to February 19, 2016

<u>Name</u>	<u>Rate 2016</u>	<u>Year of Call</u>
Leanne M. Williams	\$725.00	1999
Rachel Bengino	\$325.00	2015

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985,
c. C-36, AS AMENDED

Court File No: CV-13-10274-00CL

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF DATA &
AUDIO-VISUAL ENTERPRISES WIRELESS INC., DATA & AUDIO-VISUAL ENTERPRISES
HOLDINGS INC. AND 8440522 CANADA INC.

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

AFFIDAVIT OF ROBERT I. THORNTON

THORNTON GROUT FINNIGAN LLP

Barristers and Solicitors
100 Wellington Street West
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Robert I. Thornton (LSUC# 24266B)

Email: rthornton@tgf.ca

Leanne M. Williams (LSUC# 41877E)

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Tel: 416-304-1616

Fax: 416-304-1313

Lawyers for the Monitor

TAB 3

Court File No. CV-13-10274-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE	)	MONDAY, THE 29TH
	)	
JUSTICE NEWBOULD	)	DAY OF FEBRUARY, 2016

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF 2500053 ONTARIO INC.

Applicant

TERMINATION ORDER

THIS MOTION made by 2500053 Ontario Inc. (the "**Applicant**") for an Order pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), was heard this day at 330 University Avenue, Toronto, Ontario.

UPON READING the Notice of Motion, the Twenty Third report of Ernst & Young Inc., in its capacity as Court-appointed Monitor (in such capacity, the "**Monitor**"), dated February 25, 2016 (the "**Twenty Third Report**"), and on hearing the submissions of counsel for the Applicant, the Monitor, and such other counsel present, no one else appearing although duly served as appears from the affidavit of service of ● sworn ●.

SERVICE

1. **THIS COURT ORDERS AND DECLARES** that the time for service of the Notice of Motion, the Motion Record and the Twenty Third Report herein be and is hereby abridged and validated so that the Motion is properly returnable today, and hereby dispenses with further service thereof.

DEFINITIONS

2. **THIS COURT ORDERS** that capitalized terms used herein and not otherwise defined have the meanings ascribed to them in the Twenty Third Report.

STAY EXTENSION

3. **THIS COURT ORDERS** that the Stay Period be and is hereby extended to and including the time at which the Monitor's Certificate (as defined below) is filed with this Court.

MONITOR

4. **THIS COURT ORDERS** that the fees and disbursements of the Monitor and its counsel from October 3, 2015 until the date hereof, together with the Monitor's fees and disbursements to complete its remaining duties and the administration of these proceedings, estimated not to exceed \$35,000 inclusive of the fees and disbursements of counsel to the Monitor, as set out in the Twenty Third Report, be and are hereby approved.

5. **THIS COURT ORDERS** that the Nineteenth Report of the Monitor, dated November 6, 2015, the Twentieth Report of the Monitor, dated December 8, 2015, the Twenty-First Report of the Monitor, dated December 15, 2015, the Twenty Second Report of the Monitor dated December 18, 2015 and the Twenty-Third Report and the activities of the Monitor described therein are hereby approved.

6. **THIS COURT ORDERS** that upon completion of the Outstanding Matters, the Monitor shall file a certificate substantially in the form of Schedule "A" hereto (the "**Monitor's Certificate**") and upon filing the Monitor's Certificate, the Monitor shall be discharged, provided however that notwithstanding its discharge herein (a) the Monitor shall remain Monitor for the performance of such incidental duties as may be required, and (b) the Monitor 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 the Monitor.

7. **THIS COURT ORDERS** that upon the filing of the Monitor's Certificate, the Monitor shall be released and discharged from any and all liability that the Monitor now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of the Monitor while acting in its capacity as Monitor in these proceedings, save and except for liability arising

from its gross negligence or wilful misconduct. Without limiting the generality of the foregoing, the Monitor shall be forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, within these proceedings.

8. **THIS COURT ORDERS** that no action or other proceeding shall be commenced against the Monitor in any way arising from or related to its capacity or conduct as Monitor in these proceedings, except with prior leave of this Court and on prior written notice to the Monitor and such further order securing, as security for costs, the solicitor and his own client costs of the Monitor in connection with any proposed action or proceeding as the Court hearing the motion for leave to proceed may deem just and appropriate.

TERMINATION OF PROCEEDINGS

9. **THIS COURT ORDERS** that upon filing of the Monitor's Certificate, the Charges (as such term is defined in the Initial Order) shall be fully and finally terminated, discharged and released and these proceedings shall be terminated.

EFFECT, RECOGNITION AND ASSISTANCE OF OTHER COURTS

10. **THIS COURT ORDERS** that this Order and any other Order in this proceeding shall have full force and effect in all provinces and territories in Canada and abroad and as against all persons against whom they may otherwise be enforceable.

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

SCHEDULE "A"
MONITOR'S CERTIFICATE

Court File No. CV-13-10274-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF 2500053 ONTARIO INC.

Applicant

(Monitor's Certificate)

A. **WHEREAS** on February 29, 2016, the Honourable Justice Newbould made an order (the "**Discharge Order**") authorizing the discharge of Ernst & Young Inc., in its capacity as monitor (the "**Monitor**") in the *Companies' Creditors Arrangement Act* proceedings of 2500053 Ontario Inc. (the "**Company**"), and terminating these proceedings effective upon the filing with this Court of a certificate in which the Monitor certifies that all Outstanding Matters (as defined in the Discharge Order) have been completed.

NOW THEREFORE THE MONITOR CERTIFIES the following:

1. The Monitor hereby certifies that the Outstanding Matters are now completed.

DATED at the City of Toronto, in the Province of Ontario, this ● day of ●, 2016.

ERNST & YOUNG INC., in its capacity as Court-appointed Monitor of 2500053 Ontario Inc., and not in its personal capacity

By: _____
Name:
Title:

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
2500053 ONTARIO INC.

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceeding commenced at Toronto

TERMINATION ORDER

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Alexander.Schmitt@nortonrosefulbright.com

Lawyers for the Applicant

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985,
c. C-36, AS AMENDED

Court File No: CV-13-10274-00CL

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF 2500053 ONTARIO INC.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

**NOTICE OF MOTION
(Returnable February 29, 2016)**

NORTON ROSE FULBRIGHT CANADA LLP

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Toronto, Ontario M5J 2Z4 CANADA

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Lawyers for the Applicant