

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

**1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.**

Applicants

- and -

**4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC.,  
BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER  
HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST.  
MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC.,  
STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC., and OLDE WALKERVILLE HOLDINGS INC.**

Respondents

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**MOTION RECORD**

(Discharge – returnable November 1, 2023)

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October 23, 2023

**RECONSTRUCT LLP**

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Lawyers for msi Spergel Inc. in its capacity as  
court-appointed receiver of the Respondents

**TO: THE SERVICE LIST**

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Tab A

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

**1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.**

Applicants

- and -

**4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC.,  
BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER  
HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST.  
MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC.,  
STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC., and OLDE WALKERVILLE HOLDINGS INC.**

Respondents

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**NOTICE OF MOTION  
(Discharge, returnable November 1, 2023)**

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msi Spergel Inc. in its capacity as the Court-appointed receiver of the undertaking, property and assets of the Respondents (in such capacity, the “**Receiver**”) will make a motion to a judge of the Ontario Superior Court of Justice (Commercial List) on Wednesday November 1, at 12:00 p.m. or as soon thereafter as the motion can be heard, by videoconference the details for which will be posted on CaseLines.

**THE PROPOSED METHOD OF HEARING:** orally.

**THE MOTION IS FOR:**

- a. approving the activities of the Receiver as set out in the Sixth Report dated October 23, 2023 (the “**Sixth Report**”);

- b. approving the fees and disbursements of the Receiver from the period from January 1, 2022 to and including August 31, 2023 along with the estimated fees to complete the administration and of its counsel; for the period from November 1, 2021 to and including August 31, 2023 along with the estimated fees to complete the administration in the estates of the Respondents and in the interim receiverships of Anoop Brighton Pharma Inc. and Capital Pharmacy Inc.;
- c. Increasing the Receiver's Borrowings Charge (as defined in the Order dated September 7, 2021 with respect to the estate of Sigma Healthcare Inc. ("**Sigma**")) from \$100,000 to \$250,000;
- d. approving the distribution of the remaining proceeds available in the estates of the Respondents; and
- e. discharging msi Spergel Inc. as Receiver of the undertaking, property and assets of the Respondents;
- f. releasing msi Spergel Inc. from any and all liability, as set out in paragraph 6 of this Order, and
- g. such further and other relief as counsel may request and the court deem just.

**THE GROUNDS FOR THE MOTION ARE:**

**I. APPROVAL OF THE SIXTH REPORT**

- 1. The Receiver's activities since the beginning of these proceedings, including the stabilization of the Respondents' affairs, have been reported to stakeholders and any interested party in the Receiver's prior reports as well as the Sixth Report. Those activities are appropriate, commercially reasonable, and in the best interest of the Respondents' estates.

2. This court has approved the Receiver's activities set out in the Receiver's prior reports. The Receiver seeks approval of its activities since then, which are set out in the Fifth Report.

## **II. APPROVAL OF FEES**

3. The Receiver and its counsel have provided fee affidavits, in the case of the Receiver for the period from January 1, 2022 to date and in the case of its counsel from November 1, 2021 to date, for the Respondents and also for the interim receiverships of Anoop Brighton Pharma Inc. and Capital Pharmacy Inc..
4. The appointment orders require the approval of the fees and expenses of the Receiver and its counsel, and this Court has approved their fees previously.

## **III. INCREASED BORROWING FOR SIGMA**

5. As more fully set out in the Sixth Report, there is insufficient borrowing authority in the order appointing the Receiver over the estate of Sigma to pay the fees and expenses of that estate.
6. The Receiver accordingly requests authority to borrow further funds in order to make the distributions contemplated in the Sixth Report.

## **IV. PROPOSED DISTRIBUTIONS**

7. As more fully set out in the Sixth Report, the administration of the estates of the Respondents is complete, and all creditors, including CRA, have made claims against the estates.

8. The Sixth Report sets out the proposed distributions in detail in paragraphs 69-107.

**V. DISCHARGE**

9. Upon the completion of the remaining tasks as noted in the Sixth Report and the payment of the recommended distributions, the Receiver will have completed the administration of the estates of the Respondents.
  
10. The Receiver has already been discharged in respect of certain Respondents, but not yet in respect of 4231 Sheppard Avenue East Inc, Abu Seifein Brimley Pharma Inc., Bless Hui Pharma Inc., JG Windsor Inc., Jubilee Property Investors Inc., Maple Medi Pharma Inc., River Hill Pharmacy Ltd., Sigma, Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., and Olde Walkerville Holdings Inc.
  
11. The Receiver accordingly seeks discharge and release in accordance with the Commercial List model discharge order form.

**VI. MAIN STATUTORY PROVISIONS RELIED UPON**

12. Sections 100, 101 and 137(2) of the *Courts of Justice Act* (Ontario), section 243 of the *Bankruptcy and Insolvency Act* (Canada), and the court's inherent and equitable jurisdiction, as necessary.

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

- a. the Sixth Report and appendices, and
- b. such further and other evidence as counsel may advise and this Honourable Court may permit.



**DATE:** October 23, 2023

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Lawyers for msi Spergel Inc. in its capacity as court appointed  
receiver of the Respondents

**TO: THE SERVICE LIST**

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and CWB MAXIUM FINANCIAL INC., Applicants, and 4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC., Respondents

Court File No. CV-20-00650853-00CL

*ONTARIO*  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST  
Proceeding commenced in TORONTO

NOTICE OF MOTION  
(Discharge – returnable November 1, 2023)

**RECONSTRUCT LLP**  
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Lawyers for msi Spergel Inc. in its capacity as court appointed receiver of the Respondents

Tab B

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**BETWEEN:**

**1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.**

**Applicants**

**- and -**

**4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC.,  
BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER  
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MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC.,  
STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC., and OLDE WALKERVILLE HOLDINGS INC.**

**Respondents**

**SIXTH REPORT OF MSI SPERGEL INC.  
IN ITS CAPACITY AS THE RECEIVER OF**

**4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC.,  
BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER  
HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST.  
MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC.,  
STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC., and OLDE WALKERVILLE HOLDINGS INC.**

**October 23, 2023**

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5. Order of Mr. Justice Cavanagh dated September 7, 2021
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8. Order of Justice Cavanagh re Anoop Brighton Pharmacy Inc. dated August 16, 2021
9. Order of Justice Cavanagh re Capital Pharmacy Inc. dated August 16, 2021
10. Order of Justice Cavanagh re Sigma Healthcare Inc. dated August 16, 2021
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## **I. APPOINTMENT AND BACKGROUND**

1. This Sixth Report (the “**Sixth Report**”) is filed by msi Spergel inc. (“**Spergel**”) in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”) of the following companies (each a “**Debtor**” and collectively the “**Debtors**”):
  - a) 4231 Sheppard Avenue East Inc., (“**4231**”)
  - b) Abu Seifein Brimley Pharma Inc. (“**Brimley**”)
  - c) Bless Hui Pharma Inc. (“**Bless Hui**”)
  - d) JG Windsor Inc. (“**JGWI**”);
  - e) JM Westview Pharma Inc. (“**Westview**”);
  - f) Jubilee Property Investors Inc., (“**Jubilee**”)
  - g) Maple Medi Pharma Inc. (“**Maple Medi**”);
  - h) River Hill Pharmacy Ltd. (“**River Hill**”);
  - i) Sigma Healthcare Inc. (“**Sigma**”);
  - j) SJ East Pharma Inc. (“**SJ East**”);
  - k) St. Mary Cooksville Pharma Inc., (“**Cooksville**”)
  - l) St. Mary Theotokos Pharma Inc. (“**Theotokos**”);
  - m) Stoney Creek Pharma Inc. (“**Stoney Creek**”);
  - n) Toronto Apothecary Pharma Inc. (“**Toronto Apothecary**”);
  - o) Westway Holdings Inc. (“**Westway Holdings**”); and
  - p) Olde Walkerville Holdings Inc. (“**Olde Walkerville**”).
2. 4231 is a Canadian owned private corporation. 4231 formerly owned real property municipally known as 4231 Sheppard Avenue East, Unit C1, Toronto, Ontario (the “**4231 Real Property**”).
3. Brimley is a Canadian owned private corporation formerly carrying on the business of a retail pharmacy (the “**Brimley Pharmacy**”) at 127 Montezuma Trail, Toronto, Ontario (the “**Brimley Premises**”).



4. Bless Hui is a Canadian owned private corporation formerly carrying on the business of a retail pharmacy (the “**Bless Hui Pharmacy**”) at 280 Spadina Avenue Toronto, Ontario (the “**Bless Hui Premises**”).
5. JGWI is a Canadian owned private corporation. JGWI formerly owned real property municipally known as 2780 Totten Avenue, Windsor, Ontario (the “**JGWI Real Property**”).
6. JM Westview was a Canadian owned private corporation formerly carrying on the business of a retail pharmacy in Tilbury, Ontario.
7. Jubilee is a Canadian owned private corporation. Jubilee formerly owned real property municipally known as 280 West Beaver Creek, Unit 11, Richmond Hill, Ontario (the “**Jubilee Real Property**”).
8. Maple Medi is a Canadian owned private corporation formerly carrying on the business of a retail pharmacy (the “**Maple Medi Pharmacy**”) at 2535 Major MacKenzie Drive, Vaughan, Ontario.
9. River Hill is a Canadian owned private corporation formerly carrying on the business of a retail pharmacy (the “**River Hill Pharmacy**”) at 2086 Lawrence Avenue West, Toronto, Ontario (the “**River Hill Premises**”).
10. Sigma is a Canadian owned private corporation formerly carrying on the business of a retail pharmacy (the “**Sigma Drug Mart**”) at 2 Dufferin Street, Tilbury, Ontario (the “**Sigma Premises**”).
11. SJ East was a Canadian owned private corporation formerly carrying on the business of a retail pharmacy in Brighton Ontario.
12. Cooksville was a Canadian owned private corporation formerly carrying on the business of a retail pharmacy in Mississauga, Ontario.
13. Theotokos is a Canadian owned private corporation formerly carrying on the business of a retail pharmacy in Toronto, Ontario.
14. Stoney Creek is a Canadian owned private corporation formerly carrying on the business of a retail pharmacy (the “**Stoney Creek Pharmacy**”) at 800 Queenston Road, Stoney Creek, Ontario (the “**Stoney Creek Premises**”).

15. Toronto Apothecary is a Canadian owned private corporation formerly carrying on the business of a retail pharmacy (the “**Apothecary Pharmacy**”) at 842 Markham Road, Toronto, Ontario (the “**Apothecary Premises**”).
16. Westway Holdings is a Canadian owned private corporation formerly carrying on the business of a retail pharmacy in Toronto, Ontario.
17. Olde Walkerville is a Canadian owned private corporation formerly carrying on the business of two retail pharmacies at 1701 Wyandotte Street and 870 Erie Street, respectively, in Windsor, Ontario (collectively the “**Olde Walkerville Premises**”).
18. Spergel was appointed as the Receiver of all of the assets, undertakings and properties of the Debtors (collectively, the “**Property**”) by the Orders of the Honourable Mr. Justice Cavanagh of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”):
  - a) in the case of Bless Hui, Maple Medi, River Hill, Theotokos, Stoney Creek, Toronto Apothecary, Westway Holdings and Olde Walkerville made November 25, 2020 (the “**November 25<sup>th</sup> Receivership Order**”);
  - b) in the case of JM Westview and SJ East made January 26, 2021 (the “**January 26<sup>th</sup> Receivership Order**”);
  - c) in the case of Cooksville, 4231, JGWI and Jubilee, made February 3, 2021 (the “**February 3<sup>rd</sup> Receivership Order**”);
  - d) in the case of Brimley, made April 8, 2021 (the “**Brimley Receivership Order**”);  
and
  - e) in the case of Sigma made September 7, 2021 (the “**Sigma Receivership Order**”) and collectively, the “**Receivership Orders**”).
19. The Receivership Orders were made upon the application of the Debtors’ general secured creditor CWB Maximum Financial Inc. (“**CWB**” or the “**Bank**”). Attached to this Sixth Report as **Appendices “1”, “2”, “3”, “4” and “5”**, respectively are copies of the Receivership Orders. The Receivership Orders were granted by the Court on consent of the Debtors who were represented by counsel.

20. Copies of all non-confidential materials filed in these proceedings are posted on the Receiver's website at <https://www.spergelcorporate.ca/engagements/maple-medi-pharma-inc-river-hill-pharmacy-inc-westway-holdings-inc-toronto-apothecary-pharma-inc-st-mary-theotokos-pharmacy-inc-bless-hui-pharma-inc-stoney-creek-pharma-inc-and-olde-walkerville-holdings-inc/>.
21. The Receiver retained Brendan Bissell of Goldman, Sloan, Nash and Haber LLP ("**GSNH**" or the "**Receiver's Counsel**") as its independent legal counsel. Mr. Bissell has joined Reconstruct LLP ("**RECON LLP**") as of March 9, 2023 and has retained carriage of this matter at his new firm.
22. The Receiver filed a report in its capacity as the Proposed Receiver of JM Westview and SJ East on January 25, 2021 (the "**Proposed Receiver's Report**") reporting its findings with respect to Westview and SJ East. A copy of the Proposed Receiver's Report is not attached in the interest of keeping the size of this report as small as possible. A copy is available on the Receiver's website<sup>1</sup> if needed.
23. The Receiver filed its First Report dated February 1, 2021 (the "**First Report**") reporting its further findings with respect to Westview and SJ East.
24. The Receiver filed its Second Report dated August 4, 2021 (the "**Second Report**") seeking, inter alia, approval of the sale of the 4231 Real Property; the sale of the Maple Medi Pharmacy; the sale of the Apothecary Pharmacy; the sale of the Bless Hui Pharmacy; the sale of the River Hill Pharmacy; and the sale of the Stoney Creek Pharmacy.
25. Upon the application of the Bank and prior to its appointment as Receiver on April 8, 2021, Spergel was appointed Interim Receiver over the assets and undertakings of Brimley by Order of the Honourable Justice Cavanagh dated February 3, 2021 (the "**Brimley IR Order**"). Attached to this Sixth Report as **Appendix "6"** is a copy of the Brimley IR Order.

26. At a hearing held August 12, 2021, Orders were issued by the Honourable Justice Pattillo approving the sale transactions with respect to 4231, Maple Medi, Apothecary, Bless Hui, River Hill, and Stoney Creek (the “**August Sale Approval and Vesting Orders**”) and authorizing the Receiver to complete the transactions contemplated thereby (the “**August Approved Sale Transactions**”). Copies of the August Sale Approval and Vesting Orders are not attached in the interest of keeping the size of this report as small as possible.
27. Copies of the Proposed Receiver’s Report, the First Report, the Second Report and the August Sale Approval and Vesting Orders are available on the Receiver’s case website at <https://www.spergelcorporate.ca/engagements/maple-medi-pharma-inc-river-hill-pharmacy-inc-westway-holdings-inc-toronto-apothecary-pharma-inc-st-mary-theotokos-pharmacy-inc-bless-hui-pharma-inc-stoney-creek-pharma-inc-and-olde-walkerville-holdings-inc/>.
28. A further Order issued by the Honourable Justice Pattillo dated August 12, 2021, (the “**August 12<sup>th</sup> Ancillary Order**”) approved the activities described in the Receiver’s First and Second Reports, including the Interim Statements of Receipts and Disbursements and the fees of the Receiver to and including June 30, 2021, for each Debtor. Attached to this Sixth Report as **Appendix “7”** is a copy of the August 12<sup>th</sup> Ancillary Order.
29. Upon the application of the Bank, Spergel was appointed Interim Receiver over the assets and undertakings of Anoop Brighton Pharmacy Inc., (“**Anoop**”), Capital Pharmacy Inc. (“**Capital**”) and Sigma Healthcare Inc. (“**Sigma**”) by Orders of the Honourable Justice Cavanagh dated August 16, 2021 (the “**Anoop, Capital and Sigma IR Orders**”). Attached to this Sixth Report as **Appendix “8”, “9” and “10”** respectively are copies of the Anoop, Capital, and Sigma IR Orders.
30. Pursuant to its appointment as Interim Receiver, Spergel caused to be filed its First Report dated September 3, 2023 (the “**IR First Report**”). Attached to this Sixth Report as **Appendix “11”** is a copy of the IR First Report without appendices.
31. Upon the application of the Bank, Spergel was discharged as Interim Receiver of Capital and Sigma by endorsement of the Honourable Justice Cavanagh dated

September 7, 2021 (the “**Capital and Sigma IR Discharge Endorsement**”). Attached to this Sixth Report as **Appendix “12”** is a copy of the Capital and Sigma IR Discharge Endorsement.

32. On the same date, as previously reported in Paragraph 18 herein, Spergel was appointed as Receiver over the assets and undertakings of Sigma on September 7, 2021. The Sigma receivership Order is Appendix 5 to this Sixth Report.
33. Upon the application of the Bank, Spergel was discharged as Interim Receiver of Anoop by Order of the Honourable Justice Cavanagh dated October 20, 2021, (the “**Anoop IR Discharge Order**”). Attached to this Sixth Report as **Appendix “13”** is a copy of the Anoop IR Discharge Order.
34. The Receiver filed its Third Report dated November 3, 2021 (the “**Third Report**”) and the Supplement to the Third Report dated November 9, 2021 (the “**Supplement to the Third Report**”) seeking, inter alia, approval of the sale of the Jubilee Real Property, the sale of the JGWI Real Property and the sale of the Brimley Pharmacy. Copies of the Third Report and the Supplement to the Third Report are not attached in the interest of keeping the size of this report as small as possible. A copy is available on the Receiver’s website<sup>2</sup> if needed.
35. At a hearing held November 10, 2021, Orders were issued by the Honourable Justice Cavanagh approving the sale transactions with respect to JGWI, Jubilee and Brimley (the “**November Sale Approval and Vesting Orders**”) and authorizing the Receiver to complete the transactions contemplated thereby (the “**November Approved Sale Transactions**”). Copies of the November Sale Approval and Vesting Orders are not attached in the interest of keeping the size of this report as small as possible. Copies are available on the Receiver’s website<sup>3</sup> if needed.
36. A further Order issued by Justice Cavanagh dated November 10, 2021, (the “**November 10<sup>th</sup> Ancillary Order**”) approved the activities described in the

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<sup>2</sup> *Ibid.*

<sup>3</sup> *Ibid.*

Receiver's Third Report and the Supplement to the Third Report, including the Interim Statements of Receipts and Disbursements. In addition, the November 10<sup>th</sup> Ancillary Order approved the fees and disbursements of the Receiver for the period from July 1, 2021, to and including October 27, 2021, for each Debtor and the fees of Counsel to the Receiver for the period from November 2020 to and including October 31, 2021, for each Debtor.

37. In addition, the November 10<sup>th</sup> Ancillary Order approved distributions to the Bank (subject to payment of valid priority claims in favour of CRA and claims under the Wage Earner Protection Program; and Receiver's borrowing) in the receivership estates of 4231, Maple Medi, Stoney Creek, River Hill, and Toronto Apothecary and also granted a discharge of the Receiver in the estates of Theotokos, Westway, Cooksville, SJ East, and Westview, subject only to the filing of a Receiver's Discharge Certificate in each of the estates. Attached to this Sixth Report as **Appendix "14"** is a copy of the November 10<sup>th</sup> Ancillary Order.
38. The Receiver filed its Fourth Report dated January 27, 2022 (the "**Fourth Report**") seeking, inter alia, approval of the sale of the Bless Hui Pharmacy. A copy of the Fourth Report is not attached in the interest of keeping the size of this report as small as possible. A copy is available on the Receiver's website<sup>4</sup> if needed.
39. At a hearing held February 1, 2022, Orders were issued by the Honourable Madam Justice Conway approving the sale transaction with respect to Bless Hui (the "**Bless Hui Sale Approval and Vesting Order**") and authorizing the Receiver to complete the transaction contemplated thereby (the "**Bless Hui Approved Sale Transaction**"). Copies are available on the Receiver's website<sup>5</sup> if needed.
40. A further Order issued by Justice Conway dated February 1, 2022, (the "**February 1<sup>st</sup> Ancillary Order**") approved the activities described in the Receiver's Fourth Report including the Interim Statements of Receipts and Disbursements and the

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<sup>4</sup> *Ibid.*

<sup>5</sup> *Ibid.*

fees of the Receiver for the period from and including October 28, 2021, to and including December 31, 2021, for each Debtor. Attached to this Sixth Report as **Appendix “15”**.is a copy of the February 1<sup>st</sup> Ancillary Order.

41. The Receiver filed its Fifth Report dated April 8, 2022 (the “**Fifth Report**”) seeking, inter alia, approval of the sale of the Olde Walkerville Pharmacy. A copy of the Fifth Report is not attached in the interest of keeping the size of this report as small as possible. A copy is available on the Receiver’s website<sup>6</sup> if needed.
42. At a hearing held April 13, 2022, Orders were issued by the Honourable Mr. Justice Cavanagh approving the sale transaction with respect to Olde Walkerville (the “**Olde Walkerville Sale Approval and Vesting Order**”) and authorizing the Receiver to complete the transaction contemplated thereby (the “**Olde Walkerville Approved Sale Transaction**”). Copies are available on the Receiver’s website<sup>7</sup> if needed.
43. A further Order issued by Justice Cavanagh dated April 13, 2022, (the “**April 13th Ancillary Order**”) approved the activities described in the Receiver’s Fifth Report and the distributions set out in Paragraphs 55 to 64 of the said Fifth Report in the estates of JGWI and Jubilee. Attached to this Sixth Report as **Appendix “16”**.is a copy of the April 13th Ancillary Order.

## **II. PURPOSE OF THIS SIXTH REPORT AND DISCLAIMER**

44. The purpose of this Sixth Report is to report to the Court regarding the Receiver’s activities and conduct since the Receiver’s Fifth Report dated April 8, 2022, and to seek Orders from this Court:
  - a) approving this Sixth Report and the activities described herein.
  - b) approving the fees and disbursements of Spergel and its Counsel in its capacity as Interim Receiver of Capital and Anoop

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<sup>6</sup> *Ibid.*

<sup>7</sup> *Ibid.*

- c) approving the fees and disbursements of the Receiver for the period from January 1, 2022, to and including August 31, 2023, together with a holdback for fees, disbursements, and expenses to be incurred to the completion of these proceedings.
  - d) approving the fees and disbursements of the Receiver's Counsel for the period from November 1, 2021, to and including August 31, 2023, together with a holdback for fees and disbursements to be incurred to the completion of these proceedings.
  - e) approving the Receiver's Interim Statements of Receipts and Disbursements as of August 31, 2023, for each of the Debtors.
  - f) Increasing the Receiver's Borrowings Charge (as defined in the Sigma Receivership Order) with respect to the estate of Sigma from \$100,000 to \$250,000;
  - g) discharging the Receiver with respect to 4231, Brimley, Bless Hui, JGWI, Jubilee, Maple Medi, River Hill, Sigma, Stoney Creek, Toronto Apothecary and Olde Walkerville (the "**Remaining Debtors**") effective upon the filing of a certificate ( the "**Discharge Certificate**") by the Receiver certifying that all outstanding matters to be attended to in connection with the receivership of the Debtors have been completed to the satisfaction of the Receiver and releasing Spergel from any and all liability that Spergel has or may hereafter have by reason of, or in any way arising out of the act or omissions of Spergel while acting in its capacity as the Receiver; and
  - h) such further and other relief as Counsel may advise and this Court may permit.
45. The Receiver will not assume responsibility or liability for losses incurred by the reader due to the circulation, publication, reproduction, or use of this Sixth Report for any other purpose.
46. In preparing this Sixth Report, the Receiver has relied upon certain information provided to it by the Debtors and or its principals. The Receiver has not performed an audit or verification of such information for accuracy, completeness or compliance with Accounting Standards for Private Enterprises or International



Financial Reporting Standards. Accordingly, the Receiver expresses no opinion or other form of assurance with respect to such information.

47. Unless otherwise stated, all monetary amounts contained in this Sixth Report are expressed in Canadian dollars.

### III. **ACTIONS OF THE RECEIVER FOR WHICH APPROVAL IS BEING SOUGHT**

#### ***The Olde Walkerville Sale Transaction***

48. Following the issuance of the Olde Walkerville Sale Approval and Vesting Order, the Receiver completed the closing of the Olde Walkerville Approved Sale Transaction.

#### ***Dealing with Canada Revenue Agency (“CRA”) on Post-Receivership Harmonized Sales Tax (“HST”) Refund Claims***

49. Since the closing of the Olde Walkerville Sale Transaction, the Receiver’s efforts have been focused primarily on recovering significant HST refunds owed to it for the period following the receivership appointment in addition to normal administrative tasks mandated by the provisions of the BIA.
50. As at the date of this Sixth Report, all HST refunds received to date are reflected in the Statements of Receipts and Disbursements attached to this Sixth Report and for which approval is being sought herein.
51. The Receiver will also be pursuing additional HST refunds with filings to be made with CRA as part of its continuing mandate after its discharge. These refunds will ultimately be paid to the Bank to the full extent of its entitlement, which entitlement far exceeds its recovery in these proceedings.

#### ***Filing of Assignments in Bankruptcy for certain debtors***

52. Pursuant to the powers granted to the Receivership Orders, the Receiver filed Assignments for the General Benefit of Creditors for the following Debtors:
- i) SJ East
  - ii) Westview
  - iii) Cooksville

- iv) JGWI
- v) Jubilee
- vi) Bless Hui
- vii) Maple Medi
- viii) Stoney Creek and
- ix) Olde Walkerville

53. These bankruptcies are in various stages of administration and will be completed by Spergel in its capacity as Trustee-in-Bankruptcy.

#### **IV. FEES AND DISBURSEMENTS OF THE INTERIM RECEIVER AND RECEIVER**

54. Attached to this Sixth Report as Appendix "17" is the Affidavit of Mukul Manchanda, sworn October 23, 2023 (the "Manchanda Affidavit") which incorporates by reference a copy of the time dockets pertaining to the interim receiverships of Capital and Anoop and for the receiverships of those Debtors for which the Receiver has not been discharged by the Court (the "Remaining Debtors") for the period from January 1, 2022, to and including August 31, 2023. The fees and disbursements of the Receiver for the period to and including December 31, 2021, for all the Debtors were previously approved by this Honourable Court.

55. The fees and disbursements of Spergel for the interim receivership of Sigma were included in the Fifth Report and were previously approved by the Honourable Court.

56. The fees and disbursements of Spergel for the interim receivership of Brimley were included in the Fifth Report and were previously approved by this Honourable Court.

57. The fees and disbursements of Spergel for the interim receivership of Capital for the period from August 16, 2021, to and including November 12, 2021 were

\$6,015.56 inclusive of disbursements and HST and a discount of \$231.50. This represents 12 hours at an effective rate of \$339.75 per hour.

58. The fees and disbursements of Spergel for the interim receivership of Anoop for the period from August 16, 2021, to and including November 12, 2021 were \$25,556.09 inclusive of disbursements and HST and a discount of \$513.50. This represents 71.40 hours at an effective rate of \$251.29 per hour.

59. The fees and disbursements for each of the Remaining Debtors for the period from January 1, 2022, to and including August 31, 2023, are as follows:

a) in respect of the receivership of Bless Hui for the period from January 1, 2022, to and including August 31, 2023, fees of \$61,469.41 (inclusive of HST, disbursements and a discount of \$4,922.50) were charged by Spergel as detailed in the Manchanda Affidavit. This represents 175.50 hours at an effective rate of 350.25 per hour.

b) in respect of the receivership of Maple Medi for the period from January 1, 2022, to and including August 31, 2023, fees of \$10,545.45 (inclusive of HST, disbursements and a discount of \$865.50) were charged by Spergel as detailed in the Manchanda Affidavit. This represents 30.05 hours at an effective rate of \$350.93 per hour.

c) in respect of the receivership of River Hill for the period from January 1, 2022, to and including August 31, 2023, fees of \$8,888.59 (inclusive of HST, disbursements and a discount of \$679.75) were charged by Spergel as detailed in the Manchanda Affidavit. This represents 24.60 hours at an effective rate of \$361.32 per hour.

d) in respect of the receivership of Stoney Creek for the period from January 1, 2022, to and including August 31, 2023, fees of \$11,459.62 (inclusive of HST, disbursements and a discount of \$856.00) were charged by Spergel as detailed in the Manchanda Affidavit. This represents 32.85 hours at an effective rate of \$348.85 per hour.

e) in respect of the receivership of Toronto Apothecary for the period from January 1, 2022, to and including August 31, 2023, fees of \$12,563.23 (inclusive of

- HST, disbursements and a discount of \$1,106.00) were charged by Spergel as detailed in the Manchanda Affidavit. This represents 38.05 hours at an effective rate of \$330.18 per hour.
- f) in respect of the receivership of Olde Walkerville for the period from January 1, 2022, to and including August 31, 2023, fees of \$79,540.71 (inclusive of HST, disbursements and a discount of \$8,608.00) were charged by Spergel as detailed in the Manchanda Affidavit. This represents 245.80 hours at an effective rate of \$323.60 per hour.
  - g) in respect of the receivership of 4231 for the period from January 1, 2022, to and including August 31, 2023, fees of \$10,450.25 (inclusive of HST, disbursements and a discount of \$827.50) were charged by Spergel as detailed in the Manchanda Affidavit. This represents 30.70 hours at an effective rate of \$340.40 per hour.
  - h) in respect of the receivership of Jubilee for the period from January 1, 2022, to and including August 31, 2023, fees of \$20,786.07 (inclusive of HST, disbursements and a discount of \$1,701.00) were charged by Spergel as detailed in the Manchanda Affidavit. This represents 53.65 hours at an effective rate of \$387.66 per hour.
  - i) in respect of the receivership of JGWI for the period from January 1, 2022, to and including August 31, 2023, fees of \$21,990.36 (inclusive of HST, disbursements and a discount of \$1,890.00) were charged by Spergel as detailed in the Manchanda Affidavit. This represents 58.60 hours at an effective rate of \$375.26 per hour.
  - j) in respect of the receivership of Brimley for the period from January 1, 2022, to and including August 31, 2023, fees of \$21,031.09 (inclusive of HST, disbursements and a discount of \$1,603.00) were charged by Spergel as detailed in the Manchanda Affidavit. This represents 58.60 hours at an effective rate of \$358.89 per hour.
  - k) in respect of the receivership of Sigma for the period from January 1, 2022, to and including August 31, 2023, fees of \$40,015.27 (inclusive of HST,

disbursements and a discount of \$4,377.50) were charged by Spergel as detailed in the Manchanda Affidavit. This represents 113.65 hours at an effective rate of \$352.09 per hour.

**V. FEES AND DISBURSEMENTS OF RECEIVER'S COUNSEL**

60. Attached to this Sixth Report as Appendix "18" is the Affidavit of Joel Turgeon sworn October 23, 2023, (the "Turgeon Affidavit") which attaches at Exhibit "A" a copy of the invoices and time dockets pertaining to the interim receiverships of Capital and Anoop and for the receiverships of those Debtors for which the Receiver has not been discharged by the Court (the "Remaining Debtors") for the period from November 1, 2021 to and including August 31, 2023. The fees and disbursements of Counsel with respect to the receiverships of the all the Debtors for the period to and including October 31, 2021, were previously approved by this Honourable Court.
61. The fees of Counsel for the interim receiverships of Sigma and Brimley were included in the Fifth Report and were previously approved by the Honourable Court.
62. The fees and expenses of Receiver's Counsel for the period from November 1, 2021, to and including August 31, 2023, and for the interim receiverships of Capital and Anoop are summarized in Exhibit "B" to the Turgeon Affidavit. The aggregate fees, disbursements and HST for the invoices included in the Turgeon Affidavit is \$118,756.19, comprised of fees of \$102,941.50, disbursements of \$1,860.30 and HSYT of \$13,577.38. The effective hourly rate for the invoices attached to the Turgeon Affidavit (exclusive of fixed fee amounts for real estate closings) is \$495.86.
63. The Receiver has reviewed the Receiver's Counsel's accounts and given the Receiver's involvement in this matter, the Receiver is of the view that all the work set out in Receiver's Counsel's accounts was carried out and was necessary. The hourly rates of the lawyers who worked on this matter were reasonable considering

the services required, and the services were carried out by lawyers with the appropriate level of experience.

**VI. FEE ACCRUAL**

64. Provided that there is no opposition to the relief sought in this Sixth Report and that such relief is granted, the Receiver estimates that the additional fees, disbursements and HST necessary to complete the p[roceedings will be \$125,000.00 (the “Receiver’s Fee Accrual”) and that the additional fees, disbursements and HST of Receiver’s Counsel necessary to complete its representation of the Receiver will be \$41,244.00 (the “Receiver’s Counsel Fee Accrual”).

**VII. RECEIVER’S STATEMENTS OF RECEIPTS AND DISBURSEMENTS**

65. Attached to this Sixth Report as **Appendix “19”** are the Receiver’s Statements of Receipts and Disbursements as at August 31, 2023, for each of the Debtors.

**VIII. FUNDING OF THE SIGMA RECEIVERHSIP**

66. Pursuant to paragraph 23 of the Sigma Receivership Order, the Receiver is empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may considers necessary or desirable, provided that the outstanding principal amount does not exceed \$100,000 (or such greater amount as tis Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by the Sigma Receivership Order, including interim expenditures.
67. In accordance with the above, the Receiver has borrowed \$100,000 from CWB to deal with the operational and marketing issues related to the Property. As at October 20, 2023, the Receiver has \$34,494.35 in the Sigma receivership estate’s trust account which is not sufficient to pay the following:
- a) Outstanding Receiver’s fees and disbursements not including fee accrual of \$123,028.03;
  - b) Outstanding Receiver’s Counsel’s fees not including fee accrual of \$129.95;

- c) The PMSI claim of McKesson of \$36,833.35; and
  - d) Service Canada's claim of \$440,83 in relation to Wage Earners Protection Program ("**WEPP**").
68. Accordingly, the Receiver is requesting that the Court increase the Receiver's Borrowing Charge (as defined in the Sigma Receivership Order) from \$100,000 to \$250,000.

## **IX. PROPOSED DISTRIBUTION**

### **February Debtors**

#### ***Receiver's Certificates***

69. Pursuant to paragraph 28 of the February 23<sup>rd</sup> Receivership Order, the Receiver borrowed monies from CWB in the principal amount of \$371,328.00 (the "**February Debtors' Borrowings**") to fund its activities in respect of the estates of the following: a) Bless Hui; b) Maple Medi; c) River Hill; d) Theotokos; e) Stoney Creek; f) Toronto Apothecary; g) Westway Holdings; h) Olde Walkerville; i) SJ East; j) Westview; k) Cooksville; l) JGWI; m) Jubilee; and n) 4231 (collectively, the "**February Debtors**"). The Receiver's Borrowings were used for the estates of February Debtors as follows<sup>8</sup>:

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<sup>8</sup> The negative numbers in the chart are reflective of the repayment of the Receiver's Borrowings as outlined in the Third Report.

**In the Matter of the Receivership of Bless Hui Pharma Inc. et al  
Summary of Receiver's Borrowings related to the February Debtors**

<b>Estates</b>	<b>Borrowings</b>
4231	2,000.00
Bless Hui	151,207.00
Cooksville	28,286.00
JGWI	-
Jubilee	-
Maple Medi	(91,185.00)
Olde Walkerville	394,500.00
River Hill	(101,115.00)
SJ East	48,600.00
Stoney Creek	(88,500.00)
Theotokos	11,634.00
Toronto Apothecary	(20,200.00)
Westview	27,134.00
Westway Holdings	8,967.00
<b>Total</b>	<b>371,328.00</b>

70. Pursuant to paragraph 23 of the February 23<sup>rd</sup> Receivership Order, the issuance of the Receiver's Certificate has the effect of creating a charge on the Property (as defined in the February 23<sup>rd</sup> Receivership Order), by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the repayment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person (as defined in the February 23<sup>rd</sup> Receivership Order), but subordinate to the Receiver's Charge, and the charges set out in subsections 14.06(7), 81.4(4), and 81.6(2) of the BIA.
71. The Receiver has realized upon all the remaining Property of the February Debtors. After the payment of the fees and disbursements of the Receiver and the Receiver's Counsel (including a fee accrual) with respect to the February Debtors and payment of certain priority claims (as discussed in detail below), the proceeds from the realization of the remaining Property of the February Debtors are not sufficient to repay in full the February Debtors' Borrowings.



#### **4231 Sheppard Avenue East Inc.**

72. The Receiver in its Third Report reported to the Court that Canada Revenue Agency (“**CRA**”) was in the midst of conducting a trust exam of 4231’s *Harmonized Sale Tax* (“**HST**”) account and that the Receiver will seek a further order of this Honourable Court for distribution of any amounts outstanding to CRA with respect to HST. The CRA has completed its trust exam and has filed a deemed trust claim of \$3,900 with respect to outstanding HST (the “**4231 HST Claim**”). Attached to this Sixth Report as **Appendix “20”** is a copy of the 4231 HST Claim. Accordingly, after the payment of the fees and disbursements of the Receiver and the Receiver’s Counsel (including a fee accrual) as they relate to the 4231 estate, the Receiver recommends that it be authorized and directed to pay the 4231 HST Claim and distribute the remainder of funds, if any, in accordance with the November 10<sup>th</sup> Ancillary Order.

#### **Maple Medi Pharma Inc.**

73. The Receiver in its Third Report reported to the Court that CRA was in the midst of conducting a trust exam of Maple Medi’s payroll account and that the Receiver will seek a further order of this Honourable Court for distribution of any amounts outstanding to CRA with respect to outstanding source deductions. The CRA has completed its trust exam and has filed a deemed trust claim of \$4,051.30 with respect to outstanding source deductions (the “**Maple Medi Payroll Claim**”). Attached to this Sixth Report as **Appendix “21”** is a copy of the Maple Medi Payroll Claim. Accordingly, after the payment of the fees and disbursements of the Receiver and the Receiver’s Counsel (including a fee accrual) as they relate to the Maple Medi estate, the Receiver recommends that it be authorized and directed to pay the Maple Medi Payroll Claim and distribute the remainder of funds, if any, in accordance with the November 10<sup>th</sup> Ancillary Order.

#### **Stoney Creek Pharma Inc.**

74. The Receiver in its Third Report reported to the Court that CRA was in the midst of conducting a trust exam of Stoney Creek’s payroll account and that the Receiver will seek a further order of this Honourable Court for distribution of any amounts

outstanding to CRA with respect to outstanding source deductions. The CRA has completed its trust exam and has filed a deemed trust claim of \$5,405.84 with respect to outstanding source deductions (the “**Stoney Creek Payroll Claim**”). Attached to this Sixth Report as **Appendix “22”** is a copy of the Stoney Creek Payroll Claim. Accordingly, after the payment of the fees and disbursements of the Receiver and the Receiver’s Counsel (including a fee accrual) as they relate to the Stoney Creek estate, the Receiver recommends that it be authorized and directed to pay the Stoney Creek Payroll Claim and distribute the remainder of funds, if any, in accordance with the November 10<sup>th</sup> Ancillary Order.

#### **River Hill Pharmacy Limited**

75. The Receiver in its Third Report reported to the Court that CRA was in the midst of conducting a trust exam of River Hill’s payroll account and that the Receiver will seek a further order of this Honourable Court for distribution of any amounts outstanding to CRA with respect to outstanding source deductions. The CRA has completed its trust exam and has filed a deemed trust claim of \$11,267.92 with respect to outstanding source deductions (the “**River Hill Payroll Claim**”).
76. In addition, CRA conducted a trust exam of River Hill’s HST account and filed a deemed trust claim of \$906.72 with respect to outstanding HST (the “**River Hill HST Claim**”). Attached to this Sixth Report as **Appendix “23”** are copies of the River Hill Payroll Claim and River Hill HST Claim. Accordingly, after the payment of the fees and disbursements of the Receiver and the Receiver’s Counsel (including a fee accrual) as they relate to the River Hill estate, the Receiver recommends that it be authorized and directed to pay the River Hill Payroll Claim and the River Hill HST Claim and distribute the remainder of funds, if any, in accordance with the November 10<sup>th</sup> Ancillary Order.

#### **Toronto Apothecary Pharma Inc.**

77. The Receiver in its Third Report reported to the Court that CRA was in the midst of conducting a trust exam of River Hill’s payroll and HST account and that the Receiver will seek a further order of this Honourable Court for distribution of any amounts outstanding to CRA with respect to outstanding source deductions and

HST. The CRA has completed its trust exam and has filed a deemed trust claim of \$2,740.22 and \$1,236.71 with respect to outstanding source deductions (the “**Apothecary Payroll Claim**”) and HST (the “**Apothecary HST Claim**”), respectively. Attached to this Sixth Report as **Appendix “24”** are copies of the Apothecary Payroll Claim and Apothecary HST Claim. Accordingly, after the payment of the fees and disbursements of the Receiver and the Receiver’s Counsel (including a fee accrual) as they relate to the Toronto Apothecary estate, the Receiver recommends that it be authorized and directed to pay the Apothecary Payroll Claim and the Apothecary HST Claim and distribute the remainder of funds, if any, in accordance with the November 10<sup>th</sup> Ancillary Order.

**Jubilee Property Investors Inc.**

78. The CRA conducted a trust exam of Jubilee’s payroll account and filed a deemed trust claim of \$8,679.35 with respect to outstanding source deductions (the “**Jubilee Payroll Claim**”). Attached to this Sixth Report as **Appendix “25”** is a copy of the Jubilee Payroll Claim. Accordingly, after the payment of the fees and disbursements of the Receiver and the Receiver’s Counsel (including a fee accrual) as they relate to the Jubilee estate, the Receiver recommends that it be authorized and directed to pay the Jubilee Payroll Claim and distribute the remainder of funds, if any, in accordance with the April 13<sup>th</sup> Ancillary Order.

**Bless Hui Pharma Inc.**

***Kohl and Frisch Limited (“K&F”)***

79. A review of the *Personal Property Security Act* (“**PPSA**”) search of Bless Hui indicated that K&F holds a PMSI in the inventory of Bless Hui. The Receiver’s Counsel has reviewed K&F’s PMSI in the inventory and, subject to the usual assumptions and qualifications of an opinion of such nature, has opined that K&F’s PMSI in the inventory of Bless Hui is validly perfected and enforceable in accordance with its terms.
80. At the outset of the receivership proceedings, K&F advised that it was owed \$108,910.62 with respect to its PMSI. The inventory count obtained by the Receiver upon appointment indicated a value of \$103,029.84 for the inventory

subject to the K&F PMSI. Given the Receiver utilized the inventory as part of operating the pharmacy, the Receiver is required to pay to K&F the lesser of the value of the inventory or the amount owed to K&F.

81. The proceeds from the realization of the Property of Bless Hui are not sufficient to pay the Receiver's Charge and the amount outstanding to K&F as such the Receiver borrowed funds from CWB in order make these payments.
82. Accordingly, after the payment of the fees and disbursements of the Receiver and the Receiver's Counsel (including a fee accrual) as they relate to the Bless Hui estate, the Receiver recommends that it be authorized and directed to pay \$103,029.84 to K&F in respect of the PMSI over the inventory of Bless Hui.
83. The Receiver does not anticipate any surplus proceeds after the above payments are made. In the event, there are surplus proceeds available in the estate of Bless Hui, the Receiver recommends that it be authorized and directed to repay the February Debtors' Borrowings with the surplus proceeds of Bless Hui.

#### **Olde Walkerville Holdings Inc.**

##### ***McKesson Canada Corporation ("McKesson")***

84. A review of the *Personal Property Security Act* ("**PPSA**") search of Olde Walkerville indicated that McKesson holds a PMSI in the inventory of Olde Walkerville. The Receiver's Counsel has reviewed McKesson's PMSI in the inventory and, subject to the usual assumptions and qualifications of an opinion of such nature, has opined that McKesson's PMSI in the inventory of Olde Walkerville is validly perfected and enforceable in accordance with its terms.
85. At the outset of the receivership proceedings, McKesson advised that it was owed \$78,179.29 with respect to its PMSI. The inventory count obtained by the Receiver upon appointment indicated a value of \$77,676.26 for the inventory subject to the McKesson PMSI. Given the Receiver utilized the inventory as part of operating the pharmacy, the Receiver is required to pay to McKesson the lesser of the value of the inventory or the amount owed to McKesson.

86. Accordingly, the Receiver recommends that it be authorized and directed to pay \$77,676.26 to McKesson in respect of the PMSI over the inventory of Olde Walkerville (the “**McKesson Olde Walkerville PMSI**”).

***Kohl & Frisch Limited***

87. A review of the *Personal Property Security Act* (“**PPSA**”) search of Olde Walkerville indicated that K&F holds a PMSI in the inventory of Olde Walkerville. The Receiver’s Counsel has reviewed K&F’s PMSI in the inventory and, subject to the usual assumptions and qualifications of an opinion of such nature, has opined that K&F’s PMSI in the inventory of Olde Walkerville is validly perfected and enforceable in accordance with its terms.
88. At the outset of the receivership proceedings, K&F advised that it was owed \$25,985.04 with respect to its PMSI. The inventory count obtained by the Receiver upon appointment indicated a value of \$50,252.80 for the inventory subject to the K&F PMSI. Given the Receiver utilized the inventory as part of operating the pharmacy, the Receiver is required to pay to K&F the lesser of the value of the inventory or the amount owed to K&F.
89. The proceeds from the realization of the Property of Olde Walkerville are not sufficient to pay the Receiver’s Charge and the amount outstanding to McKesson and K&F, as such the Receiver borrowed funds from CWB in order to make these payments.
90. Accordingly, after the payment of the fees and disbursements of the Receiver and the Receiver’s Counsel (including a fee accrual) as they relate to the Olde Walkerville estate, the Receiver recommends that it be authorized and directed to pay \$77,676.26 to McKesson in respect of the PMSI over the inventory of Olde Walkerville and to pay \$25,985.04 to K&F in respect of the PMSI over the inventory of Olde Walkerville.
91. The Receiver does not anticipate any surplus proceeds after the above payments are made. In the event, there are surplus proceeds available in the estate of Olde Walkerville, the Receiver recommends that it be authorized and directed to repay the February Debtors’ Borrowings with the surplus proceeds of Olde Walkerville.

## **Debtors other than the February Debtors**

### **Sigma Healthcare Inc.**

#### ***Receiver's Borrowing***

92. Pursuant to Paragraph 22 of the Receivership Order dated September 7, 2021, (the "**September Receivership Order**"), the Receiver borrowed monies from CWB in the principal amount of \$100,000 to fund its activities in respect of the estate of Sigma (the "**Receiver's Sigma Borrowing**").

#### ***Canada Revenue Agency***

93. CRA has not filed any priority claims with the Receiver for either HST or Source Deductions in connection with Sigma.

#### ***Wage Earner Protection Program***

94. The Receiver mailed WEPP notifications, including schedules of amounts payable to all eligible former employees of Sigma. The Receiver was provided with a statement from Employment and Social Development Canada indicating a total of \$440.83 outstanding with security for payment pursuant to subsection 81.4 (4) of the *Bankruptcy and Insolvency Act (Canada)* ("**BIA**"). Attached to this Sixth Report as **Appendix "26"** is a copy of the statement received from Employment and Social Development Canada.
95. Therefore, after payment of the fees and disbursements of the Receiver and Receiver's Counsel in connection with Sigma, including all approved holdbacks for fees, disbursements, and costs of the Receiver and its Counsel to completion, the Receiver recommends that it be authorized and directed to distribute the sum of 440.83 to the Receiver-General in respect of the priority claim filed pursuant to subsection 81.4 (4) of the BIA (the "**Sigma WEPP Claim**").

#### ***McKesson Canada Corporation ("McKesson")***

96. A review of the *Personal Property Security Act* ("**PPSA**") search of Sigma indicated that McKesson holds a PMSI in the inventory of Sigma. The Receiver's Counsel has reviewed McKesson's PMSI in the inventory and, subject to the usual assumptions and qualifications of an opinion of such nature, has opined that

McKesson's PMSI in the inventory of Sigma is validly perfected and enforceable in accordance with its terms.

97. At the outset of the receivership proceedings, McKesson advised that it was owed \$47,903.56 with respect to its PMSI. The inventory count obtained by the Receiver upon appointment indicated a value of \$36,833.35 for the inventory subject to the McKesson PMSI. Accordingly, the Receiver recommends that it be authorized and directed to pay \$36,833.35 to McKesson in respect of the PMSI over the inventory of Sigma (the "**McKesson Sigma PMSI**").

### **Abu Sefein Brimley Pharmacy**

#### ***Receiver's Borrowing***

98. Pursuant to Paragraph 23 of the Receivership Order dated February 3, 2021, (the "**February Receivership Order**"), the Receiver borrowed monies from CWB in the principal amount of \$100,000 to fund its activities in respect of the estate of Brimley (the "**Receiver's Brimley Borrowing**").

#### ***Canada Revenue Agency***

99. CRA has filed with the Receiver a priority claim with respect to Brimley for unpaid source deductions in the amount of \$14,153,41 (the "**Brimley Source Deduction Claim**"). Attached to this Sixth Report as **Appendix "27"** is a copy of the Brimley Source Deduction Claim.

#### ***Wage Earner Protection Program***

100. The Receiver mailed WEPP notifications, including schedules of amounts payable to all eligible former employees of Brimley. The Receiver was provided with a statement from Employment and Social Development Canada indicating a total of \$2,940.93 outstanding with security for payment pursuant to subsection 81.4 (4) of the *Bankruptcy and Insolvency Act (Canada)* ("**BIA**"). Attached to this Sixth Report as **Appendix "28"** is a copy of the statement received from Employment and Social Development Canada.

101. Therefore, after payment of the fees and disbursements of the Receiver and Receiver's Counsel in connection with Brimley, including all approved holdbacks for fees, disbursements, and costs of the Receiver and its Counsel to completion, the Receiver recommends that it be authorized and directed to distribute the sum of \$2,940.93 to the Receiver-General in respect of the priority claim filed pursuant to subsection 81.4 (4) of the BIA (the "**Brimley WEPP Claim**").

***McKesson Canada Corporation ("McKesson")***

102. A review of the *Personal Property Security Act* ("**PPSA**") search of Brimley indicated that McKesson holds a PMSI in the inventory of Brimley. The Receiver's Counsel has reviewed McKesson's PMSI in the inventory and, subject to the usual assumptions and qualifications of an opinion of such nature, has opined that McKesson's PMSI in the inventory of Brimley is validly perfected and enforceable in accordance with its terms.
103. At the outset of the receivership proceedings, McKesson advised that it was owed \$7,496.16 with respect to its PMSI. The inventory count obtained by the Receiver upon appointment indicated a value of \$7,400.55 for the inventory subject to the McKesson PMSI. Accordingly, the Receiver recommends that it be authorized and directed to pay \$7,400.55 to McKesson in respect of the PMSI over the inventory of Brimley (the "**McKesson Brimley PMSI**").

***CWB***

104. CWB holds certain security over Brimley including a General Security Agreement dated April 11, 2019 (the "**CWB Brimley Security**").
105. The Receiver's Counsel has reviewed the CWB Brimley Security and, subject to the usual assumptions and qualifications of an opinion of such nature, has opined that the CWB Brimley Security is validly perfected and enforceable in accordance with its terms.
106. On September 18, 2023, CWB provided details of the amounts due by Brimley to CWB, to be \$2,350,945.72 (plus further amounts for the continued accrual of interest and recovery expenses).



107. Accordingly, the Receiver recommends, after payment of the fees and disbursements of the Receiver and the Receiver’s Counsel (subject to holdbacks for fees and disbursements to completion as they relate to Brimley, the payment of the Receiver’s Brimley Borrowing, the payment of the Brimley WEPP Claim and payment of the McKesson PMSI Claim, that the Receiver be authorized and directed to pay the balance of any and all funds available in the Brimley estate to CWB, on account of Brimley’s secured indebtedness owing to CWB for principal, interest and costs up to the amount of Brimley’s secured indebtedness owing to CWB.

**X. RECOMMENDATIONS**

108. For the reasons outlined in this Sixth Report, the Receiver respectfully requests that the Court grant the relief requested in this Sixth Report.

Dated at Toronto this 23<sup>rd</sup> day of October 2023.

**msi Spergel inc.**  
solely in its capacity as the Court-appointed  
Receiver of the Debtors and not in its personal  
or corporate capacity.

Per: *Philip H. Gennis*

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Philip H. Gennis, JD., CIRP, LIT  
Licensed Insolvency Trustee

# APPENDIX 1

ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

THE HONOURABLE MR. ) WEDNESDAY, THE  
JUSTICE CAVANAGH ) 25<sup>th</sup> DAY OF NOVEMBER, 2020

BETWEEN

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and CWB  
MAXIUM FINANCIAL INC.

Applicants

-and-

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS  
JIMMY'S PHARMA INC., BLESS HUI PHARMA INC., BLESS PHARMA INC., JG  
WINDSOR INC., JIMMY'S GROUP INVESTORS INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RESIDENT  
MEDICAL GROUP INC., RIVER HILL PHARMACY LTD., S&J PROPERTY INVESTORS  
INC., SJ COLBORNE PHARMA INC., SJ EAST PHARMA INC., ST. MARY COOKSVILLE  
PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA  
INC., TORONTO APOTHECARY PHARMA INC., TORONTO SURREY PHARMA INC.,  
WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.

Respondents

**ORDER**  
(appointing Receiver)

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing msi Spergel inc. ("Spergel") as receiver (in such capacity, the "Receiver") without security, of all of the assets, undertakings and properties of each of 4231 Sheppard Avenue East Inc., Abu Seifein Brimley Pharma Inc., Bless Jimmy's Pharma Inc., Bless Hui Pharma Inc., Bless Pharma Inc., JG Windsor Inc., Jimmy's Group Investors Inc., JM Westview Pharma Inc., Jubilee Property Investments Inc.,



Maple Medi Pharma Inc., Resident Medical Group Inc., River Hill Pharmacy Ltd., S&J Property Investors Inc., SJ Colborne Pharma Inc., SJ East Pharma Inc., St. Mary Cooksville Pharma Inc., St. Mary Theotokos Pharma Inc., Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., Toronto Surrey Pharma Inc., Westway Holdings Inc. and Olde Walkerville Holdings Inc. acquired for, or used in relation to businesses carried on by the Respondents, was heard this day by ZOOM video conference due to the COVID-19 pandemic.

ON READING the Affidavit of Edward Hopkinson sworn October 30, 2020, Supplemental Affidavit of Edward Hopkinson sworn November 24, 2020 and on being advised that the Debtors (as defined below) consent to this Order, and on hearing the submissions of counsel for the Applicants and the Debtors and the other Counsel listed on the Counsel Slip, no one else appearing although duly served according to the Affidavit of Service of Asim Iqbal sworn November 24, 2020;

#### **SERVICE**

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

#### **APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, Spergel is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of each of Bless Hui Pharma Inc., Maple Medi Pharma Inc., River Hill Pharmacy Ltd., St. Mary Theotokos Pharma Inc., Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., Westway Holdings Inc., and Olde Walkerville Holdings Inc. (together, the “Debtors”) acquired for, or used in relation to a business carried on by each of the Debtors, including all proceeds thereof (collectively, the “Property”).

#### **RECEIVER’S POWERS**

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

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

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

- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors (or any one of them), for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors (or any one of them), the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
  - (i) without the approval of this Court in respect of any transaction not exceeding \$50,000.00, provided that the aggregate consideration for all such transactions does not exceed \$100,000.00; and
  - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

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

- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to summarily dispose of Property that is perishable or likely to depreciate rapidly in value;

- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the Receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors (or any one of them);
- (q) to enter into agreements with any licensed insolvency trustee in bankruptcy appointed in respect of the Debtors (or any one of them), including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors (or any one of them);
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors (or any one of them) may have;
- (s) to inquire into and report to the Applicants and the Court on the financial condition of the Debtors (or any one of them) and the Property; and
- (t) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;
- (u) and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors (or any one of them), and without interference from any other Person.

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

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

acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order, including, but not limited to the Ontario College of Pharmacists, the Ministry of Health and Long-Term Care, the Ontario Drug Benefit Program and any insurance company (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any client records and prescription information ("**Client Records**"), books, documents, securities, contracts, orders, billing privileges, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors (or any one of them), and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall, subject to Paragraph 6A herein, provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

5A. THIS COURT ORDERS that, should the Receiver deem it necessary to seek from any insurance company or its pharmacy benefits manager personal information regarding persons covered pursuant to benefit plans which might have had claims under such plans relating to the Debtors (or any one of them), such information shall be sought pursuant to a motion on notice to the insurance company and its pharmacy benefits manager. Such information shall only be released by the insurance company or its pharmacy benefits manager on the agreement of such insurance company or as provided in the Order so obtained.

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service



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

6A. THIS COURT ORDERS that with respect to the Client Records, the Receiver shall: (i) take all steps reasonably necessary to maintain the integrity of the confidential aspects of the Client Records; (ii) if necessary, appoint a pharmacist licensed and qualified to practice in the Province of Ontario to act as custodian (the "Custodian") for the Client Records; (iii) not allow anyone other than the Receiver or the Custodian to have access to the Client Records; and (iv) allow the Debtors (or any one of them) supervised access to the Client Records for any purposes required pursuant to the *Regulated Health Professions Act, 1991*, the *Pharmacy Act, 1991* or any other governing Ontario or Canadian statute that requires the Debtors (or any one of them), from time to time, to perform certain obligations.

7. THIS COURT ORDERS that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.

**NO PROCEEDINGS AGAINST THE RECEIVER**

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

**NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY**

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

**NO EXERCISE OF RIGHTS OR REMEDIES**

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

**NO INTERFERENCE WITH THE RECEIVER**

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

### **CONTINUATION OF SERVICES**

12. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors (or any one of them) or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, claims processing services, payment processing services, payroll services, insurance, transportation services, utility or other services to the Debtors (or any one of them) are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the applicable Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the applicable Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

### **RECEIVER TO HOLD FUNDS**

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

### **EMPLOYEES**

14. THIS COURT ORDERS that all employees of the Debtors (or any one of them) shall remain the employees of the Debtors (or any one of them) until such time as the Receiver, on the applicable Debtor's (or Debtors') behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer

liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

#### **PIPEDA**

15. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the applicable Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

16. THIS COURT ORDERS that, pursuant to section 42 of the Ontario *Personal Health Information Protection Act* ("PHIPA"), the Receiver shall only disclose personal health information to prospective purchasers or bidders who are potential successor(s) to the pharmacy business of the Debtors (or any one of them) (the "Pharmacy") as Health Information Custodian(s) (as defined in the PHIPA) for the purposes of allowing the potential successor to assess and evaluate the operations of the Pharmacy. Each potential successor to whom such personal health information is disclosed is required in advance of such disclosure to review and sign an acknowledgement of this Order indicating that it agrees to keep the information confidential and secure and not to retain any of the information longer than is necessary for the purposes of the assessment or evaluation, and if such potential successor does not complete a Sale, such potential successor shall return all such information to the Receiver, or in the alternative shall destroy all such information. Such acknowledgement shall be deemed to be an agreement between the Receiver and the potential successor for the purposes of section 42 of PHIPA.

### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

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

### **LIMITATION ON THE RECEIVER’S LIABILITY**

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

### **RECEIVER’S ACCOUNTS**

19. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the “**Receiver’s Charge**”) on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver’s Charge shall form a first charge on the Property in

priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

21. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

#### **FUNDING OF THE RECEIVERSHIP**

22. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$450,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

25. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

### **SERVICE AND NOTICE**

26. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL: [www.spergelcorporate.ca/engagements](http://www.spergelcorporate.ca/engagements)

27. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the applicable Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the applicable Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

## **ALLOCATION**

28. THIS COURT ORDERS that any interested party may apply to this Court on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various Debtors and their assets comprising the Property

## **GENERAL**

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

30. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors (or any one of them).

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

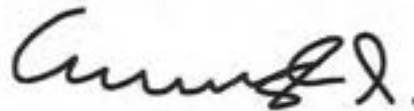
32. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized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

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



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

35. THIS COURT ORDERS that the Receiver, its counsel and counsel for the Applicant are at liberty to serve or distribute this Order, any other materials and orders as may be reasonably required in these proceedings, including any notices, or other correspondence, by forwarding true copies thereof by electronic message to the applicable Debtor's creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation, and notice requirements within the meaning of clause 3(c) of the *Electronic Commerce Protection Regulations*, Reg. 81000-2-175 (SOR/DORS).



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

DEC 01 2020

PER / PAR:



**SCHEDULE "A"**  
**RECEIVER CERTIFICATE**

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

1. THIS IS TO CERTIFY that msi Spergel inc., the Receiver (the "Receiver") of the assets, undertakings and properties of 2503338 Ontario Inc., 4231 Sheppard Avenue, Abu Seifein Brimley Pharma Inc., Bless Jimmy's Pharma Inc., Bless Pharma Inc., JG Windsor Inc., Jimmy's Group Investors Inc., JM Westview Pharma Inc., Jubilee Property Investments Inc., Maple Medi Pharma Inc., Resident Medical Group Inc., River Hill Pharmacy Ltd., S&J Property Investors Inc., SJ Colborne Pharma Inc., St. Mary Cooksville Pharma Inc., St. Mary Theotokos Pharma Inc., Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., Toronto Surrey Pharma Inc., Westway Holdings Inc., and Olde Walkerville Holdings Inc., (collectively the "Debtors") acquired for, or used in relation to businesses carried on by the Debtors, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the \_\_ day of \_\_\_\_\_, 2020 (the "Order") made in an action having Court file number CV-\_\_\_\_\_, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$\_\_\_\_\_, being part of the total principal sum of \$\_\_\_\_\_ which the Receiver is authorized to borrow under and pursuant to the Order.

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

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

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

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

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

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

DATED the \_\_\_\_ day of \_\_\_\_\_, 2020.

msi Spergel inc., solely in its capacity  
as Receiver of the Property, and not in its  
personal capacity

Per: \_\_\_\_\_

Name:

Title:

1951584 ONTARIO INC. et al.  
Applicants

and

4231 SHEPPARD AVENUE EAST INC., et al.  
Respondents

Court File No: CV-20-00650853-00CL

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(Commercial List)**

Proceeding commenced at Toronto

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**ORDER  
(APPOINTING RECEIVER)**

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**MILLER THOMSON LLP**

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Lawyers for the Applicants

# APPENDIX 2

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

THE HONOURABLE MR. ) TUESDAY, THE  
JUSTICE CAVANAGH ) 26<sup>th</sup> DAY OF JANUARY, 2021

BETWEEN

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and CWB  
MAXIUM FINANCIAL INC.

Applicants

-and-

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS  
HUI PHARMA INC., BLESS JIMMY’S PHARMA INC., BLESS PHARMA INC., JG  
WINDSOR INC., JIMMY’S GROUP INVESTORS INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL  
PHARMACY LTD., S&J PROPERTY INVESTORS INC., SJ EAST PHARMA INC., ST.  
MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY  
CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC., TORONTO SURREY  
PHARMA INC., WESTWAY HOLDINGS INC. AND OLDE WALKERVILLE HOLDINGS  
INC.

Respondents

**AMENDED AND RESTATED RECEIVERSHIP ORDER**  
**(appointing Receiver)**

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”) and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the “**CJA**”) appointing msi Spergel inc. (“**Spergel**”) as receiver (in such capacity, the “**Receiver**”) without security, of all of the assets, undertakings and properties of each of the Respondents acquired for, or used in relation to

businesses carried on by the Respondents, was heard this day by ZOOM video conference due to the COVID-19 pandemic.

ON READING the Order of this Court dated November 25, 2020, among other things, appointing Spergel as Receiver of the Debtors (as defined below) (the “**Receivership Order**”), the Amended and Restated Receivership Order dated December 7, 2020 amending and restating the Receivership Order (the “**Amended Receivership Order**”), the Order of this Court dated January 8, 2021, among other things, authorizing the issuance of this Amended and Restated Receivership Order, the Affidavit of Edward Hopkinson sworn October 30, 2020, Supplemental Affidavit of Edward Hopkinson sworn November 24, 2020 and on being advised that the Debtors (as defined below) consent to this Order, and on hearing the submissions of counsel for the Applicants and the Debtors and the other Counsel listed on the Counsel Slip, no one else appearing although duly served according to the Affidavit of Service of Asim Iqbal sworn November 24, 2020;

## **INTERPRETATION**

1. **THIS COURT ORDERS** that, in this Order, the term “**Order Date**” shall mean the following:

- (a) November 25, 2020, with respect to Bless Hui Pharma Inc., Maple Medi Pharma Inc., River Hill Pharmacy Ltd., St. Mary Theotokos Pharma Inc., Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., Westway Holdings Inc., and Olde Walkerville Holdings Inc.; and
- (b) January 26, 2021, with respect to JM Westview Pharma Inc. and SJ East Pharma Inc.

## **SERVICE**

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

## **APPOINTMENT**

3. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, Spergel is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of each of the Respondents, being Bless Hui Pharma Inc., JM Westview Pharma Inc., Maple Medi Pharma Inc., River Hill Pharmacy Ltd., SJ East Pharma Inc., St. Mary Theotokos Pharma Inc., Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., Westway Holdings Inc., and Olde Walkerville Holdings Inc. (together, the “**Debtors**”) acquired for, or used in relation to a business carried on by each of the Debtors, including all proceeds thereof (collectively, the “**Property**”).

### **RECEIVER’S POWERS**

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

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtors (or any one of them), including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors (or any one of them);
- (d) to engage pharmacists, consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the



Receiver's powers and duties, including without limitation those conferred by this Order;

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

- (i) without the approval of this Court in respect of any transaction not exceeding \$50,000.00, provided that the aggregate consideration for all such transactions does not exceed \$100,000.00; and
- (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

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

- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to summarily dispose of Property that is perishable or likely to depreciate rapidly in value;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the Receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors (or any one of them);
- (q) to enter into agreements with any licensed insolvency trustee in bankruptcy appointed in respect of the Debtors (or any one of them), including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors (or any one of them);

- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors (or any one of them) may have;
- (s) to inquire into and report to the Applicants and the Court on the financial condition of the Debtors (or any one of them) and the Property; and
- (t) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;
- (u) and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors (or any one of them), and without interference from any other Person.

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

5. THIS COURT ORDERS that (i) the Debtors, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order, including, but not limited to the Ontario College of Pharmacists, the Ministry of Health and Long-Term Care, the Ontario Drug Benefit Program and any insurance company (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

6. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any client records and prescription information ("**Client Records**"), books, documents, securities, contracts, orders, billing privileges, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors (or any one of them), and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall, subject to Paragraph 7A herein, provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and

grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 6 or in paragraph 7 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6A. THIS COURT ORDERS that, should the Receiver deem it necessary to seek from any insurance company or its pharmacy benefits manager personal information regarding persons covered pursuant to benefit plans which might have had claims under such plans relating to the Debtors (or any one of them), such information shall be sought pursuant to a motion on notice to the insurance company and its pharmacy benefits manager. Such information shall only be released by the insurance company or its pharmacy benefits manager on the agreement of such insurance company or as provided in the Order so obtained.

7. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

6A. THIS COURT ORDERS that with respect to the Client Records, the Receiver shall: (i) take all steps reasonably necessary to maintain the integrity of the confidential aspects of the Client Records; (ii) if necessary, appoint a pharmacist licensed and qualified to practice in the Province of Ontario to act as custodian (the "Custodian") for the Client Records; (iii) not allow anyone other

than the Receiver or the Custodian to have access to the Client Records; and (iv) allow the Debtors (or any one of them) supervised access to the Client Records for any purposes required pursuant to the *Regulated Health Professions Act, 1991*, the *Pharmacy Act, 1991* or any other governing Ontario or Canadian statute that requires the Debtors (or any one of them), from time to time, to perform certain obligations.

8. THIS COURT ORDERS that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.

#### **NO PROCEEDINGS AGAINST THE RECEIVER**

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

#### **NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY**

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

#### **NO EXERCISE OF RIGHTS OR REMEDIES**

11. THIS COURT ORDERS that all rights and remedies against the Debtors (or any one of them), the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and

suspension does not apply in respect of any “eligible financial contract” as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors (or any one of them) to carry on any business which the Debtors is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors (or any one of them) from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

#### **NO INTERFERENCE WITH THE RECEIVER**

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

#### **CONTINUATION OF SERVICES**

13. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors (or any one of them) or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, claims processing services, payment processing services, payroll services, insurance, transportation services, utility or other services to the Debtors (or any one of them) are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the applicable Debtor’s current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the Order Date are paid by the Receiver in accordance with normal payment practices of the applicable Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

#### **RECEIVER TO HOLD FUNDS**

14. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any

source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the Order Date or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the “**Post Receivership Accounts**”) and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

## **EMPLOYEES**

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

## **PIPEDA**

16. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a “**Sale**”). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the applicable Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

17. THIS COURT ORDERS that, pursuant to section 42 of the Ontario *Personal Health Information Protection Act* (“**PHIPA**”), the Receiver shall only disclose personal health information to prospective purchasers or bidders who are potential successor(s) to the pharmacy business of the Debtors (or any one of them) (the “**Pharmacy**”) as Health Information Custodian(s) (as defined in the PHIPA) for the purposes of allowing the potential successor to assess and evaluate the operations of the Pharmacy. Each potential successor to whom such personal health information is disclosed is required in advance of such disclosure to review and sign an acknowledgement of this Order indicating that it agrees to keep the information confidential and secure and not to retain any of the information longer than is necessary for the purposes of the assessment or evaluation, and if such potential successor does not complete a Sale, such potential successor shall return all such information to the Receiver, or in the alternative shall destroy all such information. Such acknowledgement shall be deemed to be an agreement between the Receiver and the potential successor for the purposes of section 42 of PHIPA.

#### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

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

#### **LIMITATION ON THE RECEIVER’S LIABILITY**



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

### **RECEIVER'S ACCOUNTS**

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

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

22. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

### **FUNDING OF THE RECEIVERSHIP**

23. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$450,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or

rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the “**Receiver’s Borrowings Charge**”) as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver’s Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

26. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver’s Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver’s Certificates.

## **SERVICE AND NOTICE**

27. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the “Protocol”) is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL: [www.spergelcorporate.ca/engagements](http://www.spergelcorporate.ca/engagements)

28. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the applicable Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the applicable Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

### **ALLOCATION**

29. THIS COURT ORDERS that any interested party may apply to this Court on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various Debtors and their assets comprising the Property

### **GENERAL**

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

31. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors (or any one of them).

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

33. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that

the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

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

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

36. THIS COURT ORDERS that the Receiver, its counsel and counsel for the Applicant are at liberty to serve or distribute this Order, any other materials and orders as may be reasonably required in these proceedings, including any notices, or other correspondence, by forwarding true copies thereof by electronic message to the applicable Debtor's creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation, and notice requirements within the meaning of clause 3(c) of the *Electronic Commerce Protection Regulations*, Reg. 81000-2-175 (SOR/DORS).

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## SCHEDULE "A"

### RECEIVER CERTIFICATE

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

1. THIS IS TO CERTIFY that msi Spergel inc., the Receiver (the "**Receiver**") of the assets, undertakings and properties of Bless Hui Pharma Inc., JM Westview Pharma Inc., Maple Medi Pharma Inc., River Hill Pharmacy Ltd., SJ East Pharma Inc., St. Mary Theotokos Pharma Inc., Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., Westway Holdings Inc. and Olde Walkerville Holdings Inc. (collectively the "**Debtors**") acquired for, or used in relation to businesses carried on by the Debtors, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the \_\_\_ day of \_\_\_\_\_, 2020 (the "**Order**") made in an action having Court file number CV-\_\_\_\_\_, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$ \_\_\_\_\_, being part of the total principal sum of \$ \_\_\_\_\_ which the Receiver is authorized to borrow under and pursuant to the Order.

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

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

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

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

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

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

DATED the \_\_\_\_ day of \_\_\_\_\_, 2020.

msi Spergel inc., solely in its capacity  
as Receiver of the Property, and not in its  
personal capacity

Per: \_\_\_\_\_  
Name:  
Title:

**1951584 ONTARIO INC.** et al.  
Applicants

and **BLESS HUI PHARMA INC.,** et al.  
Respondents

Court File No: CV-20-00650853-00CL

***ONTARIO***  
**SUPERIOR COURT OF JUSTICE**  
**(Commercial List)**

Proceeding commenced at Toronto

**ORDER**  
(AMENDED AND RESTATED RECEIVERSHIP ORDER)

**MILLER THOMSON LLP**

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Lawyers for the Applicants

# APPENDIX 3



ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

THE HONOURABLE MR. ) WEDNESDAY, THE  
JUSTICE CAVANAGH ) 3<sup>rd</sup> DAY OF FEBRUARY, 2021



BETWEEN

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and CWB  
MAXIUM FINANCIAL INC.

Applicants

-and-

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS  
HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE  
PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL  
PHARMACY LTD., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC.,  
ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO  
APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. AND OLDE  
WALKERVILLE HOLDINGS INC.

Respondents

**AMENDED AND RESTATED RECEIVERSHIP ORDER**  
(Appointing Receiver)

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing msi Spergel inc. ("Spergel") as receiver (in such capacity, the "Receiver") without security, of all of the assets, undertakings and properties of each of the Respondents acquired for, or used in relation to businesses carried on by the Respondents, was heard this day by ZOOM video conference due to the COVID-19 pandemic.

ON READING the Order of this Court dated November 25, 2020, among other things, appointing Spergel as Receiver of the Debtors (as defined below) (the "**Receivership Order**"), the Amended and Restated Receivership Order dated December 7, 2020 amending and restating the Receivership Order, and by the Order of this Court dated January 8, 2021 and the Order of this Court dated January 26, 2021, among other things, authorizing the issuance of this Amended and Restated Receivership Order (as amended and restated, the "**Amended Receivership Order**"), the Affidavit of Edward Hopkinson sworn October 30, 2020, Supplemental Affidavit of Edward Hopkinson sworn November 24, 2020 and on being advised that the Debtors (as defined below) consent to this Order, and on hearing the submissions of counsel for the Applicants and the Debtors and the other Counsel listed on the Counsel Slip, no one else appearing although duly served according to the Affidavit of Service of Asim Iqbal sworn November 24, 2020; and

ON READING the Affidavit of Edward Hopkinson sworn October 30, 2020, Affidavit of Edward Hopkinson sworn January 24, 2021, the Supplemental Affidavit of Edward Hopkinson sworn January 29, 2021, the Reply Affidavit of Edward Hopkinson sworn February 1, 2021, the Report of msi Spergel inc. in its capacity as Proposed Receiver dated January 25, 2021, First Report of msi Spergel inc. in its capacity as Receiver SJ East Pharma Inc., JM Westview Pharma Inc. and others dated February 1, 2021, the Responding Motion Record of the Respondents and the Supplementary Responding Affidavit of Gamal Gerges sworn February 2, 2021, and on hearing the submissions of counsel for the Applicants and the Respondents and the other Counsel listed on the Counsel Slip, no one else appearing although duly served according to the Affidavit of Service of Asim Iqbal, sworn January 25, 2021, and on being advised that the Applicants and the Respondent consent to this Order;

#### **INTERPRETATION**

1. **THIS COURT ORDERS** that, in this Order, the term "**Order Date**" shall mean the following:

- (a) November 25, 2020, with respect to Bless Hui Pharma Inc., Maple Medi Pharma Inc., River Hill Pharmacy Ltd., St. Mary Theotokos Pharma Inc., Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., Westway Holdings Inc., and Olde Walkerville Holdings Inc.;

- (b) January 26, 2021, with respect to JM Westview Pharma Inc. and SJ East Pharma Inc.; and
- (c) February 3<sup>rd</sup>, 2021, with respect to St. Mary Cooksville Pharma Inc., 4231 Sheppard Avenue East Inc., Jubilee Property Investors Inc., and JG Windsor Inc.

#### **SERVICE**

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

#### **APPOINTMENT**

3. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, Spergel is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of each of the Respondents, being 4231 Sheppard Avenue East Inc., Bless Hui Pharma Inc., JG Windsor Inc., JM Westview Pharma Inc., Jubilee Property Investments Inc., Maple Medi Pharma Inc., River Hill Pharmacy Ltd., SJ East Pharma Inc., St. Mary Cooksville Pharma Inc., St. Mary Theotokos Pharma Inc., Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., Westway Holdings Inc., and Olde Walkerville Holdings Inc. (together, the "Debtors") acquired for, or used in relation to a business carried on by each of the Debtors, including all proceeds thereof (collectively, the "Property").

#### **RECEIVER'S POWERS**

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

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;

- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtors (or any one of them), including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors (or any one of them);
- (d) to engage pharmacists, consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors (or any one of them) or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors (or any one of them) and to exercise all remedies of the Debtors (or any one of them) in collecting such monies, including, without limitation, to enforce any security held by the Debtors (or any one of them);
- (g) to settle, extend or compromise any indebtedness owing to the Debtors (or any one of them);
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors (or any one of them), for any purpose pursuant to this Order;

- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors (or any one of them), the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
  - (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
  - (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
    - (i) without the approval of this Court in respect of any transaction not exceeding \$50,000.00, provided that the aggregate consideration for all such transactions does not exceed \$100,000.00; and
    - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;
- and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act* shall not be required;
- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
  - (m) to summarily dispose of Property that is perishable or likely to depreciate rapidly in value;
  - (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the

Receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;

- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors (or any one of them);
- (q) to enter into agreements with any licensed insolvency trustee in bankruptcy appointed in respect of the Debtors (or any one of them), including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors (or any one of them);
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors (or any one of them) may have;
- (s) to inquire into and report to the Applicants and the Court on the financial condition of the Debtors (or any one of them) and the Property;
- (t) to file an assignment in bankruptcy on behalf of the Debtors (or any one of them);
- (u) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations; and
- (v) and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors (or any one of them), and without interference from any other Person.

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

5. THIS COURT ORDERS that (i) the Debtors, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental

bodies or agencies, or other entities having notice of this Order, including, but not limited to the Ontario College of Pharmacists, the Ministry of Health and Long-Term Care, the Ontario Drug Benefit Program and any insurance company (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

6. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any client records and prescription information ("**Client Records**"), books, documents, securities, contracts, orders, billing privileges, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors (or any one of them), and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall, subject to Paragraph 7A herein, provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 6 or in paragraph 7 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6A. THIS COURT ORDERS that, should the Receiver deem it necessary to seek from any insurance company or its pharmacy benefits manager personal information regarding persons covered pursuant to benefit plans which might have had claims under such plans relating to the Debtors (or any one of them), such information shall be sought pursuant to a motion on notice to the insurance company and its pharmacy benefits manager. Such information shall only be released by the insurance company or its pharmacy benefits manager on the agreement of such insurance company or as provided in the Order so obtained.

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

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

7A. THIS COURT ORDERS that with respect to the Client Records, the Receiver shall: (i) take all steps reasonably necessary to maintain the integrity of the confidential aspects of the Client Records; (ii) if necessary, appoint a pharmacist licensed and qualified to practice in the Province of Ontario to act as custodian (the "Custodian") for the Client Records; (iii) not allow anyone other than the Receiver or the Custodian to have access to the Client Records; and (iv) allow the Debtors (or any one of them) supervised access to the Client Records for any purposes required pursuant to the *Regulated Health Professions Act, 1991*, the *Pharmacy Act, 1991* or any other governing Ontario or Canadian statute that requires the Debtors (or any one of them), from time to time, to perform certain obligations.

8. THIS COURT ORDERS that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.



**NO PROCEEDINGS AGAINST THE RECEIVER**

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

**NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY**

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

**NO EXERCISE OF RIGHTS OR REMEDIES**

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

**NO INTERFERENCE WITH THE RECEIVER**

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

### **CONTINUATION OF SERVICES**

13. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors (or any one of them) or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, claims processing services, payment processing services, payroll services, insurance, transportation services, utility or other services to the Debtors (or any one of them) are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the applicable Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the Order Date are paid by the Receiver in accordance with normal payment practices of the applicable Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

### **RECEIVER TO HOLD FUNDS**

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

### **EMPLOYEES**

15. THIS COURT ORDERS that all employees of the Debtors (or any one of them) shall remain the employees of the Debtors (or any one of them) until such time as the Receiver, on the applicable Debtor's (or Debtors') behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer

liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

#### **PIPEDA**

16. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the applicable Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

17. THIS COURT ORDERS that, pursuant to section 42 of the Ontario *Personal Health Information Protection Act* ("PHIPA"), the Receiver shall only disclose personal health information to prospective purchasers or bidders who are potential successor(s) to the pharmacy business of the Debtors (or any one of them) (the "Pharmacy") as Health Information Custodian(s) (as defined in the PHIPA) for the purposes of allowing the potential successor to assess and evaluate the operations of the Pharmacy. Each potential successor to whom such personal health information is disclosed is required in advance of such disclosure to review and sign an acknowledgement of this Order indicating that it agrees to keep the information confidential and secure and not to retain any of the information longer than is necessary for the purposes of the assessment or evaluation, and if such potential successor does not complete a Sale, such potential successor shall return all such information to the Receiver, or in the alternative shall destroy all such information. Such acknowledgement shall be deemed to be an agreement between the Receiver and the potential successor for the purposes of section 42 of PHIPA.

### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

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

### **LIMITATION ON THE RECEIVER’S LIABILITY**

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

### **RECEIVER’S ACCOUNTS**

20. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the “**Receiver’s Charge**”) on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver’s Charge shall form a first charge on the Property in

priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

22. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

#### **FUNDING OF THE RECEIVERSHIP**

23. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$600,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

26. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

### **SERVICE AND NOTICE**

27. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL: [www.spergelcorporate.ca/engagements](http://www.spergelcorporate.ca/engagements)

28. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the applicable Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the applicable Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

**ALLOCATION**

29. THIS COURT ORDERS that any interested party may apply to this Court on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various Debtors and their assets comprising the Property

**GENERAL**

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

31. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors (or any one of them).

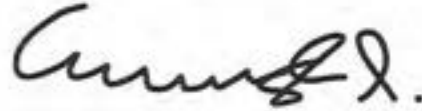
32. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals,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

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

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

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

36. THIS COURT ORDERS that the Receiver, its counsel and counsel for the Applicant are at liberty to serve or distribute this Order, any other materials and orders as may be reasonably required in these proceedings, including any notices, or other correspondence, by forwarding true copies thereof by electronic message to the applicable Debtor's creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation, and notice requirements within the meaning of clause 3(c) of the *Electronic Commerce Protection Regulations*, Reg. 81000-2-175 (SOR/DORS).



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

FEB 05 2021

PER / PAR:





## SCHEDULE "A"

### RECEIVER CERTIFICATE

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

1. THIS IS TO CERTIFY that msi Spergel inc., the Receiver (the "Receiver") of the assets, undertakings and properties of 4231 Sheppard Avenue East Inc., Bless Hui Pharma Inc., JG Windsor Inc., JM Westview Pharma Inc., Jubilee Property Investments Inc., Maple Medi Pharma Inc., River Hill Pharmacy Ltd., SJ East Pharma Inc., St. Mary Cooksville Pharma Inc., St. Mary Theotokos Pharma Inc., Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., Westway Holdings Inc., and Olde Walkerville Holdings Inc. (collectively the "Debtors") acquired for, or used in relation to businesses carried on by the Debtors, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the \_\_ day of \_\_\_\_\_, 2021 (the "Order") made in an action having Court file number CV- \_\_\_\_\_, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ \_\_\_\_\_, being part of the total principal sum of \$ \_\_\_\_\_ which the Receiver is authorized to borrow under and pursuant to the Order.

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

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

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.
7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the \_\_\_\_ day of \_\_\_\_\_, 2021.

msi Spergel inc., solely in its capacity  
as Receiver of the Property, and not in its  
personal capacity

Per: \_\_\_\_\_

Name:

Title:

1951584 ONTARIO INC. et al.  
Applicants

and BLESS HUI PHARMA INC., et al.  
Respondents

Court File No: CV-20-00650853-00CL

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(Commercial List)**

Proceeding commenced at Toronto

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**ORDER**  
(AMENDED AND RESTATED RECEIVERSHIP ORDER)

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**MILLER THOMSON LLP**

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P.O. Box 1011  
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Lawyers for the Applicants

# APPENDIX 4

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

THE HONOURABLE MR. ) THURSDAY , THE 8th  
 )  
JUSTICE CAVANAGH ) DAY OF APRIL , 2021

BETWEEN

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and CWB  
MAXIUM FINANCIAL INC.

Applicants

-and-

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS  
HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE  
PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL  
PHARMACY LTD., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC.,  
ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO  
APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. AND OLDE  
WALKERVILLE HOLDINGS INC.

Respondents

**ORDER**  
**(appointing Receiver)**

THIS MOTION made by the Applicants for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”) and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the “**CJA**”) appointing msi Spergel inc. (“**Spergel**”) as receiver (in such capacity, the “**Receiver**”) without security, of all of the assets, undertakings and properties of Abu Seifein Brimley Pharma Inc. acquired for, or used in relation to businesses carried on by Abu Seifein Brimley Pharma Inc., was heard this day by ZOOM video conference due to the COVID-19 pandemic.

ON READING the Order of this Court dated November 25, 2020, among other things, appointing Spergel as Receiver of certain of the Respondents (the “**Receivership Order**”) as amended and restated by the Amended and Restated Receivership Order dated February 3, 2021 (as may be further amended and restated from time to time, the “**Amended Receivership Order**”), the Order of this Court dated February 3, 2021 among other things, appointing Spergel as interim receiver of the assets, property and undertaking of Abu Seifein Brimley Pharma Inc. (the “**Interim Receivership Order**”), the Affidavit of Edward Hopkinson sworn October 30, 2020, the Supplemental Affidavit of Edward Hopkinson sworn November 24, 2020, the Affidavit of Edward Hopkinson sworn January 25, 2021, the Supplemental Affidavit of Edward Hopkinson sworn January 29, 2021, and the Affidavit of Edward Hopkinson sworn April 5, 2021 and on hearing the submissions of counsel for the Applicants and the Debtors and the other Counsel listed on the Counsel Slip, no one else appearing although duly served according to the Affidavit of Service of Shallon Garrafa sworn April 6, 2021.

## **SERVICE**

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

## **APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, Spergel is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of Abu Seifein Brimley Pharma Inc. (“**Abu Seifein**”) acquired for, or used in relation to a business carried on by Abu Seifein, including all proceeds thereof (collectively, the “**Property**”).

3. For greater certainty, upon the appointment of Spergel as Receiver of the assets, property and undertaking of Abu Seifein pursuant to the terms of this Order, the Interim Receivership Order shall have no further force and effect. Spergel’s discharge as interim receiver of the assets, property and undertaking of Abu Seifein is confirmed.

## RECEIVER'S POWERS

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

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

- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of Abu Seifein for any purpose pursuant to this Order;
  - (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Abu Seifein, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
  - (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
  - (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
    - (i) without the approval of this Court in respect of any transaction not exceeding \$50,000.00, provided that the aggregate consideration for all such transactions does not exceed \$100,000.00; and
    - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;
- and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act* shall not be required;
- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
  - (m) to summarily dispose of Property that is perishable or likely to depreciate rapidly in value;



- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the Receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of Abu Seifein;
- (q) to enter into agreements with any licensed insolvency trustee in bankruptcy appointed in respect of Abu Seifein including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by Abu Seifein;
- (r) to exercise any shareholder, partnership, joint venture or other rights which Abu Seifein may have;
- (s) to inquire into and report to the Applicants and the Court on the financial condition of Abu Seifein and the Property;
- (t) to file an assignment in bankruptcy on behalf of Abu Seifein;
- (u) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;
- (v) and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including Abu Seifein, and without interference from any other Person.

## **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

5. THIS COURT ORDERS that (i) Abu Seifein, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order, including, but not limited to the Ontario College of Pharmacists, the Ministry of Health and Long-Term Care, the Ontario Drug Benefit Program and any insurance company (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

6. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any client records and prescription information ("**Client Records**"), books, documents, securities, contracts, orders, billing privileges, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of Abu Seifein, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall, subject to Paragraph 7A herein, provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 6 or in paragraph 7 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6A. THIS COURT ORDERS that, should the Receiver deem it necessary to seek from any insurance company or its pharmacy benefits manager personal information regarding persons covered pursuant to benefit plans which might have had claims under such plans relating to Abu Seifein, such information shall be sought pursuant to a motion on notice to the insurance company and its pharmacy benefits manager. Such information shall only be released by the insurance

company or its pharmacy benefits manager on the agreement of such insurance company or as provided in the Order so obtained.

7. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

6A. THIS COURT ORDERS that with respect to the Client Records, the Receiver shall: (i) take all steps reasonably necessary to maintain the integrity of the confidential aspects of the Client Records; (ii) if necessary, appoint a pharmacist licensed and qualified to practice in the Province of Ontario to act as custodian (the “Custodian”) for the Client Records; (iii) not allow anyone other than the Receiver or the Custodian to have access to the Client Records; and (iv) allow Abu Seifein supervised access to the Client Records for any purposes required pursuant to the *Regulated Health Professions Act, 1991*, the *Pharmacy Act, 1991* or any other governing Ontario or Canadian statute that requires Abu Seifein, from time to time, to perform certain obligations.

8. THIS COURT ORDERS that the Receiver shall provide each of the relevant landlords with notice of the Receiver’s intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver’s entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable

secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.

#### **NO PROCEEDINGS AGAINST THE RECEIVER**

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

#### **NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY**

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

#### **NO EXERCISE OF RIGHTS OR REMEDIES**

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

#### **NO INTERFERENCE WITH THE RECEIVER**

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

### **CONTINUATION OF SERVICES**

13. THIS COURT ORDERS that all Persons having oral or written agreements with Abu Seifein or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, claims processing services, payment processing services, payroll services, insurance, transportation services, utility or other services to Abu Seifein are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of Abu Seifein's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the Order Date are paid by the Receiver in accordance with normal payment practices of Abu Seifein or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

### **RECEIVER TO HOLD FUNDS**

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

### **EMPLOYEES**

15. THIS COURT ORDERS that all employees of Abu Seifein shall remain the employees of Abu Seifein until such time as the Receiver, on Abu Seifein's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect

of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

## **PIPEDA**

16. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a “**Sale**”). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by Abu Seifein, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

17. THIS COURT ORDERS that, pursuant to section 42 of the Ontario *Personal Health Information Protection Act* (“**PHIPA**”), the Receiver shall only disclose personal health information to prospective purchasers or bidders who are potential successor(s) to the pharmacy business of Abu Seifein (the “**Pharmacy**”) as Health Information Custodian(s) (as defined in the PHIPA) for the purposes of allowing the potential successor to assess and evaluate the operations of the Pharmacy. Each potential successor to whom such personal health information is disclosed is required in advance of such disclosure to review and sign an acknowledgement of this Order indicating that it agrees to keep the information confidential and secure and not to retain any of the information longer than is necessary for the purposes of the assessment or evaluation, and if such potential successor does not complete a Sale, such potential successor shall return all such information to the Receiver, or in the alternative shall destroy all such information. Such acknowledgement shall be deemed to be an agreement between the Receiver and the potential successor for the purposes of section 42 of PHIPA.

## **LIMITATION ON ENVIRONMENTAL LIABILITIES**

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

#### **LIMITATION ON THE RECEIVER’S LIABILITY**

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

#### **RECEIVER’S ACCOUNTS**

20. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the “**Receiver’s Charge**”) on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver’s Charge shall form a first charge on the Property in

priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

22. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

#### **FUNDING OF THE RECEIVERSHIP**

23. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$100,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the “**Receiver’s Borrowings Charge**”) as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver’s Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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



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

26. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver’s Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver’s Certificates.

### **SERVICE AND NOTICE**

27. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the “Protocol”) is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL: [www.spergelcorporate.ca/engagements](http://www.spergelcorporate.ca/engagements)

28. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission Abu Seifein’s creditors or other interested parties at their respective addresses as last shown on the records of Abu Seifein and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

**GENERAL**

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

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

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

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

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

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

35. THIS COURT ORDERS that the Receiver, its counsel and counsel for the Applicant are at liberty to serve or distribute this Order, any other materials and orders as may be reasonably required in these proceedings, including any notices, or other correspondence, by forwarding true copies thereof by electronic message to Abu Seifein's creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation, and notice requirements within the meaning of clause 3(c) of the *Electronic Commerce Protection Regulations*, Reg. 81000-2-175 (SOR/DORS).

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**SCHEDULE "A"**

**RECEIVER CERTIFICATE**

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

1. THIS IS TO CERTIFY that msi Spergel inc., the Receiver (the "**Receiver**") of the assets, undertakings and properties of Abu Seifein Brimley Pharma Inc ("**Abu Seifein**"). acquired for, or used in relation to businesses carried on by Abu Seifein, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the \_\_ day of \_\_\_\_\_, 2021 (the "**Order**") made in an action having Court file number CV-20-00650853-00CL has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$ \_\_\_\_\_, being part of the total principal sum of \$ \_\_\_\_\_ which the Receiver is authorized to borrow under and pursuant to the Order.

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

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

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

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

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

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

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

DATED the \_\_\_\_ day of \_\_\_\_\_, 2021.

msi Spergel inc., solely in its capacity  
as Receiver of the Property, and not in its  
personal capacity

Per: \_\_\_\_\_

Name:

Title:

**1951584 ONTARIO INC.** et al.  
Applicants

and **BLESS HUI PHARMA INC.,** et al.  
Respondents

Court File No: CV-20-00650853-00CL

***ONTARIO***  
**SUPERIOR COURT OF JUSTICE**  
**(Commercial List)**

Proceeding commenced at Toronto

**ORDER**  
(APPOINTING RECEIVER)

**MILLER THOMSON LLP**  
Scotia Plaza  
40 King Street West, Suite 5800  
P.O. Box 1011  
Toronto, ON Canada M5H 3S1

**Asim Iqbal, LSO#: 61884B**  
Email: [aiqbal@millerthomson.com](mailto:aiqbal@millerthomson.com)

**Gavin H Finlayson, LSO#: 44126D**  
Email: [gfinlayson@millerthomson.com](mailto:gfinlayson@millerthomson.com)

Lawyers for the Applicants

# APPENDIX 5

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

THE HONOURABLE MR. ) TUESDAY, THE 7<sup>th</sup>  
JUSTICE CAVANAGH ) DAY OF SEPTEMBER, 2021

BETWEEN



CWB MAXIUM FINANCIAL INC.

Applicant

- and -

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., ANOOP BRIGHTON PHARMACY INC., BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.

Respondents

**ORDER**  
**(appointing Receiver: Sigma Healthcare Inc.)**



THIS MOTION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "**CJA**") appointing msi Spergel inc. ("**Spergel**") as receiver and manager (in such capacities, the "**Receiver**") without security, of all of the assets, undertakings and properties of **Sigma Healthcare Inc.** (the "**Debtor**") acquired for, or used in relation to a business carried on by the Debtor, was heard this day by video conference.

ON READING the Affidavit of Edward Hopkinson sworn August 3, 2021, 2021 and the Supplemental Affidavit of Edward Hopkinson sworn August 6, 2021, and on hearing the submissions of counsel for the Applicant, counsel for the Debtor and counsel for Spergel in its capacity as Interim Receiver of the Debtor and the parties listed on the Counsel Slip, no one other party attending although duly served as appears from the affidavit of service of Shallon Garrafa sworn August 30, 2021 and on reading the consent of Spergel to act as the Receiver,

### **SERVICE**

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

### **APPOINTMENT**

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

### **RECEIVER'S POWERS**

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

and authorized to do any of the following where the Receiver considers it necessary or desirable:

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

- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
  - (i) without the approval of this Court in respect of any transaction not exceeding \$50,000.00, provided that the aggregate consideration for all such transactions does not exceed \$100,000.00; and
  - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

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

- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to summarily dispose of Property that is perishable or likely to depreciate rapidly in value;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the Receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;
- (q) to enter into agreements with any licensed insolvency trustee in bankruptcy appointed in respect of the Debtor including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have;
- (s) to inquire into and report to the Applicants and the Court on the financial condition of each the Debtor and the Property;
- (t) to file an assignment in bankruptcy on behalf of the Debtor;
- (u) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;

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

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

4. THIS COURT ORDERS that (i) the Debtor, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order, including, but not limited to the Ontario College of Pharmacists, the Ministry of Health and Long-Term Care, the Ontario Drug Benefit Program and any insurance company (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any client records and prescription information ("**Client Records**"), books, documents, securities, contracts, orders, billing privileges, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall, subject to Paragraph 6A herein, provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

5A. THIS COURT ORDERS that, should the Receiver deem it necessary to seek from any insurance company or its pharmacy benefits manager personal information regarding persons covered pursuant to benefit plans which might have had claims under such plans relating to the Debtor, such information shall be sought pursuant to a motion on notice to the insurance company and its pharmacy benefits manager. Such information shall only be released by the insurance company or its pharmacy benefits manager on the agreement of such insurance company or as provided in the Order so obtained.

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

6A. THIS COURT ORDERS that with respect to the Client Records, the Receiver shall: (i) take all steps reasonably necessary to maintain the integrity of the confidential aspects of the Client Records; (ii) if necessary, appoint a pharmacist licensed and qualified to practice in the Province of Ontario to act as custodian (the "Custodian") for the Client Records; (iii) not allow anyone other than the Receiver or the Custodian to have access to the Client Records; and (iv) allow the Debtor supervised access to the Client Records for any purposes required pursuant to the *Regulated Health Professions*

*Act, 1991, the Pharmacy Act, 1991* or any other governing Ontario or Canadian statute that requires the Debtor, from time to time, to perform certain obligations.

7. THIS COURT ORDERS that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.

#### **NO PROCEEDINGS AGAINST THE RECEIVER**

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

#### **NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY**

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

#### **NO EXERCISE OF RIGHTS OR REMEDIES**

10. THIS COURT ORDERS that all rights and remedies of the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver

or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

### **NO INTERFERENCE WITH THE RECEIVER**

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

### **CONTINUATION OF SERVICES**

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

### **RECEIVER TO HOLD FUNDS**

13. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any



of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the “**Post Receivership Accounts**”) and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

## **EMPLOYEES**

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

## **PIPEDA**

15. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a “**Sale**”). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and

shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

16. THIS COURT ORDERS that, pursuant to section 42 of the Ontario *Personal Health Information Protection Act* (“**PHIPA**”), the Receiver shall only disclose personal health information to prospective purchasers or bidders who are potential successor(s) to the pharmacy business of the Debtor (the “**Pharmacy**”) as Health Information Custodian(s) (as defined in the PHIPA) for the purposes of allowing the potential successor to assess and evaluate the operations of the Pharmacy. Each potential successor to whom such personal health information is disclosed is required in advance of such disclosure to review and sign an acknowledgement of this Order indicating that it agrees to keep the information confidential and secure and not to retain any of the information longer than is necessary for the purposes of the assessment or evaluation, and if such potential successor does not complete a Sale, such potential successor shall return all such information to the Receiver, or in the alternative shall destroy all such information. Such acknowledgement shall be deemed to be an agreement between the Receiver and the potential successor for the purposes of section 42 of PHIPA.

#### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

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

Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

#### **LIMITATION ON THE RECEIVER'S LIABILITY**

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

#### **RECEIVER'S ACCOUNTS**

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

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

21. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

#### **FUNDING OF THE RECEIVERSHIP**

22. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$100,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the “**Receiver’s Borrowings Charge**”) as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver’s Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

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

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

## **SERVICE AND NOTICE**

26. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL: [www.spergelcorporate.ca/engagements](http://www.spergelcorporate.ca/engagements)

27. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

## **GENERAL**

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

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

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

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

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

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

34. THIS COURT ORDERS that the Receiver, its counsel and counsel for the Applicant are at liberty to serve or distribute this Order, any other materials and orders as may be reasonably required in these proceedings, including any notices, or other

correspondence, by forwarding true copies thereof by electronic message to the Debtor's creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation, and notice requirements within the meaning of clause 3(c) of the *Electronic Commerce Protection Regulations*, Reg. 81000-2-175 (SOR/DORS).

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**SCHEDULE "A"**

**RECEIVER CERTIFICATE**

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

35. THIS IS TO CERTIFY that msi Spergel inc., the receiver (the "Receiver") of the assets, undertakings and properties of **Sigma Healthcare Inc.** acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the 7th day of September, 2021 (the "Order") made in an action having Court file number CV-20-00650853-00CL, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$\_\_\_\_\_, being part of the total principal sum of \$\_\_\_\_\_ which the Receiver is authorized to borrow under and pursuant to the Order.

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

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

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



39. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

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

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

DATED the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

msi Spergel inc., solely in its capacity  
as Receiver of the Property, and not in its  
personal capacity

Per: \_\_\_\_\_  
Name:  
Title:

**CWB MAXIUM FINANCIAL INC.**  
Applicants

and **4231 SHEPPARD AVENUE EAST INC.** et al.  
Respondents

Court File No: CV-20-006650853-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(Commercial List)**

Proceeding commenced at Toronto

**ORDER**

**MILLER THOMSON LLP**

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40 King Street West, Suite 5800  
Toronto, ON Canada M5H 3S1

**Asim Iqbal LSO#: 61884B**

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**Gavin H Finlayson, LSO#: 44126D**

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Lawyers for the Applicants

# APPENDIX 6

ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

THE HONOURABLE MR. )

WEDNESDAY, THE

JUSTICE CAVANAGH )

3<sup>RD</sup> DAY OF FEBRUARY, 2021



BETWEEN

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.)  
and CWB MAXIUM FINANCIAL INC.

Applicants

-and-

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS  
HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE  
PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL  
PHARMACY LTD., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC.,  
ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO  
APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. AND OLDE  
WALKERVILLE HOLDINGS INC.

Respondents

**ORDER**  
**(Appointment of Interim Receiver)**

THIS APPLICATION made by the Applicant for an Order pursuant to section 47(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing msi Spergel inc. ("Spergel") as interim receiver (in such capacity, the "Interim Receiver") without security, of all of the assets, undertakings and properties of Abu Seifein Brimley Pharma Inc. (the "Debtor") acquired for, or used in relation to businesses carried on by the Debtor, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Affidavit of Edward Hopkinson sworn October 30, 2020, Affidavit of Edward Hopkinson sworn January 24, 2021, the Supplemental Affidavit of Edward Hopkinson sworn January 29, 2021, the Reply Affidavit of Edward Hopkinson sworn February 1, 2021, the

Report of msi Spergel inc. in its capacity as Proposed Receiver dated January 25, 2021, First Report of msi Spergel inc. in its capacity as Receiver of SJ East Pharma Inc., JM Westview Pharma Inc. and others dated February 1, 2021, the Responding Motion Record of the Respondents and the Supplementary Responding Affidavit of Gamal Gerges sworn February 2, 2021, and on hearing the submissions of counsel for the Applicants and the Respondents and the other Counsel listed on the Counsel Slip, no one else appearing although duly served according to the Affidavit of Service of Asim Iqbal, sworn January 25, 2021, and on being advised that the Applicants and the Respondent consent to this Order;

### **SERVICE**

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

### **APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 47(1) of the BIA and section 101 of the CJA, Spergel is hereby appointed Interim Receiver, without security, of all of the assets, undertakings and properties the Debtor acquired for, or used in relation to a business carried on by each of the Debtor, including all proceeds thereof (collectively, the "**Property**") until the earlier of:

- (a) the taking of possession by a receiver within the meaning of subsection 243(2) of the BIA, of the Property;
- (b) the taking of possession by a trustee in bankruptcy of the Property; or
- (c) a further Order of this Court.

### **INTERIM RECEIVER'S POWERS**

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

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

- (a) to monitor the Debtor's receipts and disbursements, including, without limitation, the right to access all Records (as defined below), Client Records (as defined below) and other information, computers, data, electronic or cloud-stored data, databases, or documents relating to the Debtor's operations, including, without limiting the generality of the foregoing, having direct access to the Debtor's banking statements, records and online banking data;
- (b) to have access to the Debtor's premises at all times, without any requirement for prior notice;
- (c) to engage pharmacists, consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Interim Receiver's powers and duties, including without limitation those conferred by this Order;
- (d) to conduct examinations, under oath of any person with knowledge of the affairs of the Debtor, if deemed necessary by the Interim Receiver in its sole discretion;
- (e) to report to, meet with and discuss with such affected Persons (as defined below) as the Interim Receiver deems appropriate on all matters relating to the Property and the interim receivership, and to share information, subject to such terms as to confidentiality as the Interim Receiver deems advisable;
- (f) to inquire into and report to the Applicant and the Court on the financial condition of the Debtor and the Property and any material adverse developments relating to the financial condition of the Debtor and/or the Property;
- (g) to report to the Court on any matter it deems appropriate;
- (h) to attend this Court to seek amendments to this Order as it deems necessary or desirable; and

- (i) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligation;

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

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

4. THIS COURT ORDERS that (i) the Debtor, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order, including, but not limited to the Ontario College of Pharmacists, the Ministry of Health and Long-Term Care, the Ontario Drug Benefit Program and any insurance company (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Interim Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Interim Receiver.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Interim Receiver of the existence of any client records and prescription information ("**Client Records**"), books, documents, securities, contracts, orders, billing privileges, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall, subject to Paragraph 6A herein, provide to the Interim Receiver or permit the Interim Receiver to make, retain and take away copies thereof and grant to the Interim Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Interim Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Interim Receiver for the purpose of allowing the Interim Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Interim Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Interim Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Interim Receiver with all such assistance in gaining immediate access to the information in the Records as the Interim Receiver may in its discretion require including providing the Interim Receiver with instructions on the use of any computer or other system and providing the Interim Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

6A. THIS COURT ORDERS that with respect to the Client Records, the Interim Receiver shall: (i) take all steps reasonably necessary to maintain the integrity of the confidential aspects of the Client Records; (ii) if necessary, appoint a pharmacist licensed and qualified to practice in the Province of Ontario to act as custodian (the "Custodian") for the Client Records; (iii) not allow anyone other than the Interim Receiver or the Custodian to have access to the Client Records; and (iv) allow the Debtor supervised access to the Client Records for any purposes required pursuant to the *Regulated Health Professions Act, 1991*, the *Pharmacy Act, 1991* or any other governing Ontario or Canadian statute that requires the Debtor, from time to time, to perform certain obligations.

#### **ADDITIONAL DUTIES OF AND RESTRICTIONS ON DEBTOR**

7. THIS COURT ORDERS that, the Debtor shall:

- (a) not sell, transfer, gift, convey or otherwise dispose of any Property, other than in the ordinary course of business, without the prior written consent of the Applicants (other than amounts to pay down obligations owing to the Applicant, including in respect of the obligations of St. Mary Cooksville Pharma Inc.);



- (b) not make, or enter into any contract, amendment to contract or other agreement that involves, an expenditure greater than \$2,500 without the prior written consent of the Interim Receiver; and
- (c) provide to the Interim Receiver, upon the request of and on or before the deadline required by the Interim Receiver, such reporting as may be required by the Interim Receiver in its sole discretion, including, without limitation, Records, Client Records, "Rx reports", financial condition, daily, weekly or monthly receipts and disbursements, inventory counts or lists, sales reports, patient lists, accounts payable and receivable, profit and loss statements, locations and listings of assets.

#### **NO PROCEEDINGS AGAINST THE INTERIM RECEIVER**

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

#### **NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY**

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

#### **NO EXERCISE OF RIGHTS OR REMEDIES**

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

### **NO INTERFERENCE WITH THE INTERIM RECEIVER**

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

### **CONTINUATION OF SERVICES**

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

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

### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

14. THIS COURT ORDERS that nothing herein contained shall require the Interim Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated,

might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the “**Environmental Legislation**”), provided however that nothing herein shall exempt the Interim Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Interim Receiver shall not, as a result of this Order or anything done in pursuance of the Interim Receiver’s duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

#### **LIMITATION ON THE INTERIM RECEIVER’S LIABILITY**

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

#### **INTERIM RECEIVER’S ACCOUNTS**

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

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

18. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Interim Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

#### **FUNDING OF THE INTERIM RECEIVERSHIP**

19. THIS COURT ORDERS that the Interim Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$75,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Interim Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Interim Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Interim Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

22. THIS COURT ORDERS that the monies from time to time borrowed by the Interim Receiver pursuant to this Order or any further order of this Court and any and all Interim Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Interim Receiver's Certificates.

#### **SERVICE AND NOTICE**

23. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL: [www.spergelcorporate.ca/engagements](http://www.spergelcorporate.ca/engagements).

24. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Interim Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the applicable Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the applicable Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

#### **GENERAL**

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

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

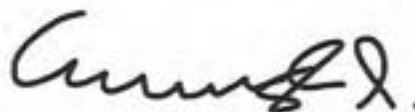
27. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Interim Receiver and its agents in carrying out the terms of this Order. All courts, tribunals,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

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

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

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

31. THIS COURT ORDERS that the Interim Receiver, its counsel and counsel for the Applicant are at liberty to serve or distribute this Order, any other materials and orders as may be reasonably required in these proceedings, including any notices, or other correspondence, by forwarding true copies thereof by electronic message to the applicable Debtor's creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation, and notice requirements within the meaning of clause 3(c) of the *Electronic Commerce Protection Regulations*, Reg. 81000-2-175 (SOR/DORS).



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

FEB 05 2021

PER / PAR:



**SCHEDULE "A"**

**CERTIFICATE NO.** \_\_\_\_\_

**AMOUNT \$** \_\_\_\_\_

1. THIS IS TO CERTIFY that msi Spergel inc., the Interim Receiver (the "**Interim Receiver**") of the assets, undertakings and properties of Abu Seifein Brimley Pharma Inc. (the "**Debtor**") acquired for, or used in relation to businesses carried on by the Debtor, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the \_\_\_ day of \_\_\_\_\_, 2021 (the "**Order**") made in an action having Court file number CV-\_\_\_\_\_, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$\_\_\_\_\_, being part of the total principal sum of \$\_\_\_\_\_ which the Interim Receiver is authorized to borrow under and pursuant to the Order.

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

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

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

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



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

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

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

DATED the \_\_\_\_ day of January, 2021.

msi Spergel inc., solely in its capacity  
as Interim Receiver of the Property, and not in  
its personal capacity

Per: \_\_\_\_\_  
Name:  
Title:

**1951584 ONTARIO INC.** et al.  
Applicants

and

**BLESS HUI PHARMA INC.,** et al.  
Respondents

Court File No: CV-20-00650853-00CL

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(Commercial List)**

Proceeding commenced at Toronto

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**ORDER  
(APPOINTING INTERIM RECEIVER)**

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**MILLER THOMSON LLP**

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Lawyers for the Applicants

# APPENDIX 7

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

THE HONOURABLE MR.	)	THURSDAY, THE 12TH
	)	
JUSTICE PATTILLO	)	DAY OF AUGUST, 2021

B E T W E E N:

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.

Applicants

- and -

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS  
HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE  
PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL  
PHARMACY LTD., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC.,  
ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO  
APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE WALKERVILLE  
HOLDINGS INC.

Respondents

**ORDER**

THIS MOTION, made by msi Spergel Inc. in its capacity as the Court-appointed receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents for an order (a) approving the First Report of the Receiver dated February 1, 2021 (the “**First Report**”) and the Second Report of the Receiver dated August 4, 2021 (the “**Second Report**”) including the Receiver’s activities described therein and the Receiver’s statements of receipts and

disbursements for each of the Respondents, appended to the Second Report, (b) approving the fees and disbursements of the Receiver, and (c) sealing Confidential Appendices 1-11 to the Receiver's Second Report was heard this day at 330 University Avenue, Toronto, by videoconference by reason of the COVID-19 pandemic.

ON READING the Second Report and on hearing the submissions of counsel for the Receiver and such other counsel present as may be indicated on the counsel slip, no one appearing for any other person on the service list, although properly served as appears from the affidavit of service, filed:

**I. SERVICE**

1. THIS COURT ORDERS that the time for service of the motion record in respect of this motion and the Second Report is hereby abridged and validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with.

**II. APPROVAL OF RECEIVER'S REPORTS, ACTIVITIES AND FEES**

2. THIS COURT ORDERS that the First Report and the Second Report, including the statements of receipts and disbursements for each of the Respondents appended to the Second Report, as well as the activities described therein, be and are hereby approved, provided, however, that only (i) the Receiver and (ii) msi Spergel Inc. in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

3. THIS COURT ORDERS that the fees, costs and expenses of the Receiver, as set out in the fee affidavit of Mukul Manchanda sworn August 4, 2021 appended to the Second Report, be and hereby are approved.

### **III. SEALING**

4. THIS COURT ORDERS that Confidential Appendices 1-11 to the Second Report are sealed from the public record until the earlier of the filing of the Receiver's Certificate (as defined in the applicable approval and vesting order) for the closing on the applicable transaction, or further court order.

### **IV. MISCELLANEOUS**

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

6. THIS COURT ORDERS that this order is effective as of its date and does not need to be issued and entered.

  
A. J. Attila, J.

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and CWB MAXIUM FINANCIAL INC., Applicants, and 4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC., Respondents

Court File No. CV-20-00650853-00CL

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*ONTARIO*  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST  
Proceeding commenced in TORONTO

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**ORDER**

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Lawyers for msi Spergel Inc. in its capacity as court-appointed receiver of the Respondents

# APPENDIX 8



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

THE HONOURABLE MR.	)	MONDAY, THE 16 <sup>th</sup> DAY
	)	
JUSTICE CAVANAGH	)	OF AUGUST, 2021

**BETWEEN**

CWB MAXIUM FINANCIAL INC.

Applicant

- and -

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY  
PHARMA INC., ANOOP BRIGHTON PHARMACY INC., BLESS HUI  
PHARMA INC., CAPITAL PHARMACY INC., JG WINDSOR INC., JM  
WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC.,  
MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD., SIGMA  
HEALTHCARE INC., SJ EAST PHARMA INC., ST MARY COOKSVILLE  
PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY  
CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.

Respondents

**ORDER**  
**(Appointment of Interim Receiver re: Anoop Brighton Pharmacy Inc.)**

THIS MOTION made by the Applicant for an Order pursuant to section 47(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "**CJA**") appointing msi Spergel inc. ("**Spergel**") as interim receiver (in such capacity, the "**Interim Receiver**") without security, of all of the assets, undertakings and properties of Anoop Brighton

Pharmacy Inc. (the “**Debtor**”) acquired for, or used in relation to businesses carried on by the Respondents, was heard, without notice, on August 13, 2021 by video conference.

ON READING the Affidavit of Edward Hopkinson sworn August 3, 2021, 2021 and the Supplemental Affidavit of Edward Hopkinson sworn August 6, 2021, and on hearing the submissions of counsel for the Applicants;

### **SERVICE**

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

### **APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 47(1) of the BIA and section 101 of the CJA, Spergel is hereby appointed Interim Receiver, without security, of all of the assets, undertakings and properties the Debtor acquired for, or used in relation to a business carried on by of the Debtor, including all proceeds thereof (collectively, the “**Property**”) until the earlier of:

- (a) the taking of possession by a receiver within the meaning of subsection 243(2) of the BIA, of the Property;
- (b) the taking of possession by a trustee in bankruptcy of the Property; or
- (c) a further Order of this Court.

### **INTERIM RECEIVER’S POWERS**

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

empowered and authorized to do any of the following where the Interim Receiver considers it necessary or desirable:

- (a) to monitor the Debtor's receipts and disbursements, including, without limitation, the right to access all Records (as defined below), Client Records (as defined below) and other information, computers, data, electronic or cloud-stored data, databases, or documents relating to the Debtor's operations, including, without limiting the generality of the foregoing, having direct access to the Debtor's banking statements, records and online banking data;
- (b) to have access to the Debtor's premises at all times, without any requirement for prior notice;
- (c) to engage pharmacists, consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Interim Receiver's powers and duties, including without limitation those conferred by this Order;
- (d) to conduct examinations, under oath of any person with knowledge of the affairs of the Debtor, if deemed necessary by the Interim Receiver in its sole discretion;
- (e) to report to, meet with and discuss with such affected Persons (as defined below), including the Applicant, as the Interim Receiver deems appropriate on all matters relating to the Property and the interim receivership, and to share information, subject to such terms as to confidentiality as the Interim Receiver deems advisable;
- (f) to inquire into and report to the Applicant and the Court on the financial condition of the Debtor and the Property and any material adverse developments relating to the financial condition of the Debtor and/or the Property;

- (g) to report to the Court on any matter it deems appropriate;
- (h) to attend this Court to seek amendments to this Order as it deems necessary or desirable; and
- (i) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligation;

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

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

4. THIS COURT ORDERS that (i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order, including, but not limited to the Ontario College of Pharmacists, the Ministry of Health and Long-Term Care, the Ontario Drug Benefit Program and any insurance company (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Interim Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Interim Receiver.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Interim Receiver of the existence of any client records and prescription information ("**Client Records**"), books, documents, securities, contracts, orders, billing privileges, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall, subject to Paragraph 6A herein, provide to the Interim Receiver or permit the Interim Receiver to make, retain and take away copies thereof and grant to the Interim Receiver unfettered access to and use of accounting, computer, software and physical facilities

relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Interim Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Interim Receiver for the purpose of allowing the Interim Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Interim Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Interim Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Interim Receiver with all such assistance in gaining immediate access to the information in the Records as the Interim Receiver may in its discretion require including providing the Interim Receiver with instructions on the use of any computer or other system and providing the Interim Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

6A. THIS COURT ORDERS that with respect to the Client Records, the Interim Receiver shall: (i) take all steps reasonably necessary to maintain the integrity of the confidential aspects of the Client Records; (ii) if necessary, appoint a pharmacist licensed and qualified to practice in the Province of Ontario to act as custodian (the "**Custodian**") for the Client Records; (iii) not allow anyone other than the Interim Receiver or the Custodian to have access to the Client Records; and (iv) allow the Debtor supervised access to the Client Records for any purposes required pursuant to the *Regulated Health Professions Act, 1991*, the *Pharmacy Act, 1991* or any other governing Ontario or Canadian statute that requires the Debtor, from time to time, to perform certain obligations.

## **ADDITIONAL DUTIES OF AND RESTRICTIONS ON DEBTOR**

7. THIS COURT ORDERS that, the Debtor shall:
- (a) not sell, transfer, gift, convey or otherwise dispose of any Property, other than in the ordinary course of business, without the prior written consent of the Interim Receiver (other than amounts to pay down obligations owing to the Applicant);
  - (b) not make, or enter into any contract, amendment to contract or other agreement that involves, an expenditure greater than \$2,500 without the prior written consent of the Interim Receiver; and
  - (c) provide to the Interim Receiver, upon the request of and on or before the deadline reasonably required by the Interim Receiver, such reporting as may be required by the Interim Receiver in its sole discretion, including, without limitation, Records, Client Records, "Rx reports", financial condition, daily, weekly or monthly receipts and disbursements, inventory counts or lists, sales reports, patient lists, accounts payable and receivable, profit and loss statements, locations and listings of assets.

## **NO PROCEEDINGS AGAINST THE INTERIM RECEIVER**

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

## **NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY**

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

## **NO EXERCISE OF RIGHTS OR REMEDIES**

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

## **NO INTERFERENCE WITH THE INTERIM RECEIVER**

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

## **CONTINUATION OF SERVICES**

12. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, claims processing services, payment processing services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Interim Receiver, and that the Interim Receiver shall be entitled to the continued use of the Debtor’s current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Interim Receiver in accordance with normal payment practices of the Debtor or such other

practices as may be agreed upon by the supplier or service provider and the Interim Receiver, or as may be ordered by this Court.

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

#### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

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

#### **LIMITATION ON THE INTERIM RECEIVER'S LIABILITY**

15. THIS COURT ORDERS that the Interim Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of



its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the Wage Earner Protection Program Act. Nothing in this Order shall derogate from the protections afforded the Interim Receiver by section 14.06 of the BIA or by any other applicable legislation.

### **INTERIM RECEIVER'S ACCOUNTS**

16. THIS COURT ORDERS that the Interim Receiver and counsel to the Interim Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts.

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

18. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Interim Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

### **SERVICE AND NOTICE**

19. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be

established in accordance with the Protocol with the following URL: [www.spergelcorporate.ca/engagements](http://www.spergelcorporate.ca/engagements).

20. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Interim Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

#### **GENERAL**

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

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

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

24. THIS COURT ORDERS that the Interim Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Interim Receiver is authorized and empowered

to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

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

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

27. THIS COURT ORDERS that the Interim Receiver, its counsel and counsel for the Applicant are at liberty to serve or distribute this Order, any other materials and orders as may be reasonably required in these proceedings, including any notices, or other correspondence, by forwarding true copies thereof by electronic message to the Debtor's creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation, and notice requirements within the meaning of clause 3(c) of the *Electronic Commerce Protection Regulations*, Reg. 81000-2-175 (SOR/DORS).

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**CWB MAXIUM FINANCIAL INC.**  
Applicants

and **4231 SHEPPARD AVENUE EAST INC.** et al.  
Respondents

Court File No: CV-20-006650853-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(Commercial List)**

Proceeding commenced at Toronto

**ORDER**

**MILLER THOMSON LLP**

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Lawyers for the Applicants

# APPENDIX 9

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

THE HONOURABLE MR.	)	MONDAY, THE 16 <sup>th</sup> DAY
	)	
JUSTICE CAVANAGH	)	OF AUGUST, 2021

**BETWEEN**

CWB MAXIUM FINANCIAL INC.

Applicant

- and -

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY  
PHARMA INC., ANOOP BRIGHTON PHARMACY INC., BLESS HUI  
PHARMA INC., CAPITAL PHARMACY INC., JG WINDSOR INC., JM  
WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC.,  
MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD., SIGMA  
HEALTHCARE INC., SJ EAST PHARMA INC., ST MARY COOKSVILLE  
PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY  
CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.

Respondents

**ORDER**  
**(Appointment of Interim Receiver re: Capital Pharmacy Inc.)**

THIS MOTION made by the Applicant for an Order pursuant to section 47(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”) and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the “**CJA**”) appointing msi Spergel inc. (“**Spergel**”) as interim receiver (in such capacity, the “**Interim Receiver**”) without security, of all of the assets, undertakings and properties of Capital Pharmacy Inc.

(the "**Debtor**") acquired for, or used in relation to businesses carried on by the Respondents, was heard, without notice, on August 13, 2021 by video conference.

ON READING the Affidavit of Edward Hopkinson sworn August 3, 2021 and the Supplemental Affidavit of Edward Hopkinson sworn August 6, 2021, and on hearing the submissions of counsel for the Applicant;

### **SERVICE**

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

### **APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 47(1) of the BIA and section 101 of the CJA, Spergel is hereby appointed Interim Receiver, without security, of all of the assets, undertakings and properties the Debtor acquired for, or used in relation to a business carried on by of the Debtor, including all proceeds thereof (collectively, the "**Property**") until the earlier of:

- (a) the taking of possession by a receiver within the meaning of subsection 243(2) of the BIA, of the Property;
- (b) the taking of possession by a trustee in bankruptcy of the Property; or
- (c) a further Order of this Court.

### **INTERIM RECEIVER'S POWERS**

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

empowered and authorized to do any of the following where the Interim Receiver considers it necessary or desirable:

- (a) to monitor the Debtor's receipts and disbursements, including, without limitation, the right to access all Records (as defined below), Client Records (as defined below) and other information, computers, data, electronic or cloud-stored data, databases, or documents relating to the Debtor's operations, including, without limiting the generality of the foregoing, having direct access to the Debtor's banking statements, records and online banking data;
- (b) to have access to the Debtor's premises at all times, without any requirement for prior notice;
- (c) to engage pharmacists, consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Interim Receiver's powers and duties, including without limitation those conferred by this Order;
- (d) to conduct examinations, under oath of any person with knowledge of the affairs of the Debtor, if deemed necessary by the Interim Receiver in its sole discretion;
- (e) to report to, meet with and discuss with such affected Persons (as defined below), including the Applicant, as the Interim Receiver deems appropriate on all matters relating to the Property and the interim receivership, and to share information, subject to such terms as to confidentiality as the Interim Receiver deems advisable;
- (f) to inquire into and report to the Applicant and the Court on the financial condition of the Debtor and the Property and any material adverse developments relating to the financial condition of the Debtor and/or the Property;



- (g) to report to the Court on any matter it deems appropriate;
- (h) to attend this Court to seek amendments to this Order as it deems necessary or desirable; and
- (i) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligation;

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

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

4. THIS COURT ORDERS that (i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order, including, but not limited to the Ontario College of Pharmacists, the Ministry of Health and Long-Term Care, the Ontario Drug Benefit Program and any insurance company (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Interim Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Interim Receiver.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Interim Receiver of the existence of any client records and prescription information ("**Client Records**"), books, documents, securities, contracts, orders, billing privileges, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall, subject to Paragraph 6A herein, provide to the Interim Receiver or permit the Interim Receiver to make, retain and take away copies thereof and grant to the Interim Receiver unfettered access to and use of accounting, computer, software and physical facilities

relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Interim Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Interim Receiver for the purpose of allowing the Interim Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Interim Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Interim Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Interim Receiver with all such assistance in gaining immediate access to the information in the Records as the Interim Receiver may in its discretion require including providing the Interim Receiver with instructions on the use of any computer or other system and providing the Interim Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

6A. THIS COURT ORDERS that with respect to the Client Records, the Interim Receiver shall: (i) take all steps reasonably necessary to maintain the integrity of the confidential aspects of the Client Records; (ii) if necessary, appoint a pharmacist licensed and qualified to practice in the Province of Ontario to act as custodian (the "**Custodian**") for the Client Records; (iii) not allow anyone other than the Interim Receiver or the Custodian to have access to the Client Records; and (iv) allow the Debtor supervised access to the Client Records for any purposes required pursuant to the *Regulated Health Professions Act, 1991*, the *Pharmacy Act, 1991* or any other governing Ontario or Canadian statute that requires the Debtor, from time to time, to perform certain obligations.

## **ADDITIONAL DUTIES OF AND RESTRICTIONS ON DEBTOR**

7. THIS COURT ORDERS that, the Debtor shall:
- (a) not sell, transfer, gift, convey or otherwise dispose of any Property, other than in the ordinary course of business, without the prior written consent of the Interim Receiver (other than amounts to pay down obligations owing to the Applicant);
  - (b) not make, or enter into any contract, amendment to contract or other agreement that involves, an expenditure greater than \$2,500 without the prior written consent of the Interim Receiver; and
  - (c) provide to the Interim Receiver, upon the request of and on or before the deadline reasonably required by the Interim Receiver, such reporting as may be required by the Interim Receiver in its sole discretion, including, without limitation, Records, Client Records, "Rx reports", financial condition, daily, weekly or monthly receipts and disbursements, inventory counts or lists, sales reports, patient lists, accounts payable and receivable, profit and loss statements, locations and listings of assets.

## **NO PROCEEDINGS AGAINST THE INTERIM RECEIVER**

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

## **NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY**

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

## **NO EXERCISE OF RIGHTS OR REMEDIES**

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

## **NO INTERFERENCE WITH THE INTERIM RECEIVER**

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

## **CONTINUATION OF SERVICES**

12. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, claims processing services, payment processing services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Interim Receiver, and that the Interim Receiver shall be entitled to the continued use of the applicable Debtor’s current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Interim Receiver in accordance with normal payment practices of the applicable

Debtor or such other practices as may be agreed upon by the supplier or service provider and the Interim Receiver, or as may be ordered by this Court.

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

#### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

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

#### **LIMITATION ON THE INTERIM RECEIVER'S LIABILITY**

15. THIS COURT ORDERS that the Interim Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of

its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the Wage Earner Protection Program Act. Nothing in this Order shall derogate from the protections afforded the Interim Receiver by section 14.06 of the BIA or by any other applicable legislation.

### **INTERIM RECEIVER'S ACCOUNTS**

16. THIS COURT ORDERS that the Interim Receiver and counsel to the Interim Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts.

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

18. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Interim Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

### **SERVICE AND NOTICE**

19. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be

established in accordance with the Protocol with the following URL: [www.spergelcorporate.ca/engagements](http://www.spergelcorporate.ca/engagements).

20. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Interim Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the applicable Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the applicable Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

#### **GENERAL**

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

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

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

24. THIS COURT ORDERS that the Interim Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Interim Receiver is authorized and empowered

to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

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

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

27. THIS COURT ORDERS that the Interim Receiver, its counsel and counsel for the Applicant are at liberty to serve or distribute this Order, any other materials and orders as may be reasonably required in these proceedings, including any notices, or other correspondence, by forwarding true copies thereof by electronic message to the applicable Debtor's creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation, and notice requirements within the meaning of clause 3(c) of the *Electronic Commerce Protection Regulations*, Reg. 81000-2-175 (SOR/DORS).

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**CWB MAXIUM FINANCIAL INC.**  
Applicants

and **4231 SHEPPARD AVENUE EAST INC.** et al.  
Respondents

Court File No: CV-20-006650853-00CL

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**(Commercial List)**

Proceeding commenced at Toronto

**ORDER**

**MILLER THOMSON LLP**

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Lawyers for the Applicants

# APPENDIX 10

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

THE HONOURABLE MR.	)	MONDAY, THE 16 <sup>th</sup>
	)	
JUSTICE CAVANAGH	)	DAY OF AUGUST, 2021

**BETWEEN**

CWB MAXIUM FINANCIAL INC.

Applicant

- and -

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY  
PHARMA INC., ANOOP BRIGHTON PHARMACY INC., BLESS HUI  
PHARMA INC., CAPITAL PHARMACY INC., JG WINDSOR INC., JM  
WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC.,  
MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD., SIGMA  
HEALTHCARE INC., SJ EAST PHARMA INC., ST MARY COOKSVILLE  
PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY  
CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.

Respondents

**ORDER**  
**(Appointment of Interim Receiver re: Sigma Healthcare Inc.)**

THIS MOTION made by the Applicant for an Order pursuant to section 47(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”) and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the “**CJA**”) appointing msi Spergel inc. (“**Spergel**”) as interim receiver (in such capacity, the “**Interim Receiver**”) without security, of all of the assets, undertakings and properties of Sigma Healthcare

Inc. (the “**Debtor**”) acquired for, or used in relation to businesses carried on by the Respondents, was heard, without notice, on August 13, 2021 by video conference.

ON READING the Affidavit of Edward Hopkinson sworn August 3, 2021 and the Supplemental Affidavit of Edward Hopkinson sworn August 6, 2021, and on hearing the submissions of counsel for the Applicants;

### **SERVICE**

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

### **APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 47(1) of the BIA and section 101 of the CJA, Spergel is hereby appointed Interim Receiver, without security, of all of the assets, undertakings and properties the Debtor acquired for, or used in relation to a business carried on by of the Debtor, including all proceeds thereof (collectively, the “**Property**”) until the earlier of:

- (a) the taking of possession by a receiver within the meaning of subsection 243(2) of the BIA, of the Property;
- (b) the taking of possession by a trustee in bankruptcy of the Property; or
- (c) a further Order of this Court.

### **INTERIM RECEIVER’S POWERS**

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

empowered and authorized to do any of the following where the Interim Receiver considers it necessary or desirable:

- (a) to monitor the Debtor's receipts and disbursements, including, without limitation, the right to access all Records (as defined below), Client Records (as defined below) and other information, computers, data, electronic or cloud-stored data, databases, or documents relating to the Debtor's operations, including, without limiting the generality of the foregoing, having direct access to the Debtor's banking statements, records and online banking data;
- (b) to have access to the Debtor's premises at all times, without any requirement for prior notice;
- (c) to engage pharmacists, consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Interim Receiver's powers and duties, including without limitation those conferred by this Order;
- (d) to conduct examinations, under oath of any person with knowledge of the affairs of the Debtor, if deemed necessary by the Interim Receiver in its sole discretion;
- (e) to report to, meet with and discuss with such affected Persons (as defined below), including the Applicant, as the Interim Receiver deems appropriate on all matters relating to the Property and the interim receivership, and to share information, subject to such terms as to confidentiality as the Interim Receiver deems advisable;
- (f) to inquire into and report to the Applicant and the Court on the financial condition of the Debtor and the Property and any material adverse developments relating to the financial condition of the Debtor and/or the Property;

- (g) to report to the Court on any matter it deems appropriate;
- (h) to attend this Court to seek amendments to this Order as it deems necessary or desirable; and
- (i) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligation;

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

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

4. THIS COURT ORDERS that (i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order, including, but not limited to the Ontario College of Pharmacists, the Ministry of Health and Long-Term Care, the Ontario Drug Benefit Program and any insurance company (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Interim Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Interim Receiver.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Interim Receiver of the existence of any client records and prescription information ("**Client Records**"), books, documents, securities, contracts, orders, billing privileges, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall, subject to Paragraph 6A herein, provide to the Interim Receiver or permit the Interim Receiver to make, retain and take away copies thereof and grant to the Interim Receiver unfettered access to and use of accounting, computer, software and physical facilities

relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Interim Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Interim Receiver for the purpose of allowing the Interim Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Interim Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Interim Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Interim Receiver with all such assistance in gaining immediate access to the information in the Records as the Interim Receiver may in its discretion require including providing the Interim Receiver with instructions on the use of any computer or other system and providing the Interim Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

6A. THIS COURT ORDERS that with respect to the Client Records, the Interim Receiver shall: (i) take all steps reasonably necessary to maintain the integrity of the confidential aspects of the Client Records; (ii) if necessary, appoint a pharmacist licensed and qualified to practice in the Province of Ontario to act as custodian (the "**Custodian**") for the Client Records; (iii) not allow anyone other than the Interim Receiver or the Custodian to have access to the Client Records; and (iv) allow the Debtor supervised access to the Client Records for any purposes required pursuant to the *Regulated Health Professions Act, 1991*, the *Pharmacy Act, 1991* or any other governing Ontario or Canadian statute that requires the Debtor, from time to time, to perform certain obligations.

## **ADDITIONAL DUTIES OF AND RESTRICTIONS ON DEBTOR**

7. THIS COURT ORDERS that, the Debtor shall:

- (a) not sell, transfer, gift, convey or otherwise dispose of any Property, other than in the ordinary course of business, without the prior written consent of the Interim Receiver (other than amounts to pay down obligations owing to the Applicant);
- (b) not make, or enter into any contract, amendment to contract or other agreement that involves, an expenditure greater than \$2,500 without the prior written consent of the Interim Receiver; and
- (c) provide to the Interim Receiver, upon the request of and on or before the deadline reasonably required by the Interim Receiver, such reporting as may be required by the Interim Receiver in its sole discretion, including, without limitation, Records, Client Records, "Rx reports", financial condition, daily, weekly or monthly receipts and disbursements, inventory counts or lists, sales reports, patient lists, accounts payable and receivable, profit and loss statements, locations and listings of assets.

## **NO PROCEEDINGS AGAINST THE INTERIM RECEIVER**

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

## **NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY**

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



## **NO EXERCISE OF RIGHTS OR REMEDIES**

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

## **NO INTERFERENCE WITH THE INTERIM RECEIVER**

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

## **CONTINUATION OF SERVICES**

12. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, claims processing services, payment processing services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Interim Receiver, and that the Interim Receiver shall be entitled to the continued use of the applicable Debtor’s current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Interim Receiver in accordance with normal payment practices of the applicable

Debtor or such other practices as may be agreed upon by the supplier or service provider and the Interim Receiver, or as may be ordered by this Court.

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

#### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

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

#### **LIMITATION ON THE INTERIM RECEIVER'S LIABILITY**

15. THIS COURT ORDERS that the Interim Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of

its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the Wage Earner Protection Program Act. Nothing in this Order shall derogate from the protections afforded the Interim Receiver by section 14.06 of the BIA or by any other applicable legislation.

### **INTERIM RECEIVER'S ACCOUNTS**

16. THIS COURT ORDERS that the Interim Receiver and counsel to the Interim Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts.

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

18. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Interim Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

### **SERVICE AND NOTICE**

19. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be

established in accordance with the Protocol with the following URL: [www.spergelcorporate.ca/engagements](http://www.spergelcorporate.ca/engagements).

20. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Interim Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the applicable Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the applicable Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

#### **GENERAL**

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

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

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

24. THIS COURT ORDERS that the Interim Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Interim Receiver is authorized and empowered

to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

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

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

27. THIS COURT ORDERS that the Interim Receiver, its counsel and counsel for the Applicant are at liberty to serve or distribute this Order, any other materials and orders as may be reasonably required in these proceedings, including any notices, or other correspondence, by forwarding true copies thereof by electronic message to the applicable Debtor's creditors or other interested parties and their advisors. For greater certainty, any such distribution or service shall be deemed to be in satisfaction of a legal or juridical obligation, and notice requirements within the meaning of clause 3(c) of the *Electronic Commerce Protection Regulations*, Reg. 81000-2-175 (SOR/DORS).

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**CWB MAXIUM FINANCIAL INC.**  
Applicants

and **4231 SHEPPARD AVENUE EAST INC.** et al.  
Respondents

Court File No: CV-20-006650853-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(Commercial List)**

Proceeding commenced at Toronto

**ORDER**

**MILLER THOMSON LLP**

Scotia Plaza  
40 King Street West, Suite 5800  
Toronto, ON Canada M5H 3S1

**Asim Iqbal LSO#: 61884B**

Tel: 416.595.8596 / Fax: 416.595.8695  
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**Gavin H Finlayson, LSO#: 44126D**

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Lawyers for the Applicants

# APPENDIX 11



**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

BETWEEN:

**1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.**

Applicants

- and -

**BLESS HUI PHARMA INC., JM WESTVIEW PHARMA INC., MAPLE MEDI PHARMA  
INC., RIVER HILL PHARMACY LTD., SJ EAST PHARMA INC., ST. MARY  
THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO  
APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC.,  
OLDE WALKERVILLE HOLDINGS INC., ST. MARY COOKSVILLE PHARMA INC.,  
4231 SHEPPARD AVENUE EAST INC., JUBILEE PROPERTY INVESTORS INC.,  
AND JG WINDSOR INC.**

Respondents

**FIRST REPORT OF MSI SPERGEL INC.  
IN ITS CAPACITY AS THE INTERIM RECEIVER OF  
CAPITAL PHARMACY INC., SIGMA HEALTHCARE INC.  
AND ANOOP BRIGHTON PHARMACY INC.**

**September 3, 2021**

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## **APPENDICES**

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2. Interim Receivership Order with respect to Sigma Healthcare Inc.
3. Interim Receivership Order with respect to Anoop Brighton Pharmacy Inc.
4. August 19, 2021 email from the Interim Receiver to Anoop Gupta
5. August 19, 2021 email from the Interim Receiver to David Ullmann
6. August 20, 2021 email from David Ullmann to the Interim Receiver
7. August 20, 2021 email from the Interim Receiver to David Ullmann
8. August 20, 2021 letter from Counsel for the Interim Receiver to David Ullmann
9. August 23, 2021 letter from David Ullmann to Counsel for the Interim Receiver
10. Notice of Appeal dated August 26, 2021
11. August 17, 2021 letter from Counsel for the Interim Receiver to Mina Ghabryal
12. August 19, 2021 email from the Interim Receiver to Samir Shenoda
13. August 19, 2021 email from the Interim Receiver to Samir Shenoda
14. August 19, 2021 email from Samir Shenoda to the Interim Receiver

## I. APPOINTMENT AND BACKGROUND

1. This first report ( "**First Report**") is filed by msi Spergel inc. ("**Spergel**") in its capacity as the Court-appointed Interim Receiver (in such capacity, the "**Interim Receiver**") of:
  - i. Capital Pharmacy Inc. ("**Capital**");
  - ii. Sigma Healthcare Inc. ("**Sigma**") and
  - iii. Anoop Brighton Pharmacy Inc. ("**Anoop**", with Capital and Sigma, collectively the "**Debtors**");
2. Capital is a Canadian owned private corporation carrying on the business of a retail pharmacy (the "**Capital Pharmacy**") from a premises located at 3075 Hurontario Street, Mississauga, Ontario.
3. Sigma is a Canadian owned private corporation carrying on the business of a retail pharmacy (the "**Sigma Pharmacy**") from a premises located at 2 Dufferin Street South, Tilbury, Ontario.
4. Anoop is a Canadian owned private corporation carrying on the business of a retail pharmacy (the "**Anoop Pharmacy**") from a premises located at 19 Elizabeth Street, Brighton, Ontario.
5. Spergel was appointed as the Interim Receiver of all of the assets, undertakings and properties of Capital (the "**Capital Property**") by the Order of the Honourable Mr. Justice Cavanagh of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") made August 16, 2021 (the "**Capital IR Order**"). The Capital IR Order is attached to this First Report as **Appendix "1"**.
6. Spergel was appointed as the Interim Receiver of all of the assets, undertakings and properties of Sigma (the "**Sigma Property**") by the Order of the Honourable Mr. Justice Cavanagh of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") made August 16, 2021 (the "**Sigma IR Order**"). The Sigma Order is attached to this First Report as **Appendix "2"**.

7. Spergel was appointed as the Interim Receiver of all of the assets, undertakings and properties of Anoop (the “**Anoop Property**”) by the Order of the Honourable Mr. Justice Cavanagh of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) made August 16, 2021 (the “**Anoop IR Order**” together with the Capital IR Order and the Sigma IT Order, the “**IR Orders**”). The Anoop IR Order is attached to this First Report as **Appendix “3”**.
8. The Interim Receiver retained Goldman Sloan Nash & Haber LLP (the “**Interim Receiver’s Counsel**”) as its independent legal counsel.

## **II. PURPOSE OF THIS FIRST REPORT AND DISCLAIMER**

9. The purpose of this First Report is to report to the Court regarding the IR’s activities and conduct since its appointment.
10. The Interim Receiver will not assume responsibility or liability for losses incurred by the reader due to the circulation, publication, reproduction or use of this First Report for any other purpose.
11. In preparing this First Report, the Interim Receiver has relied upon certain information provided to it by the Debtors and or its principals. The Interim Receiver has not performed an audit or verification of such information for accuracy, completeness or compliance with Accounting Standards for Private Enterprises or International Financial Reporting Standards. Accordingly, the Interim Receiver expresses no opinion or other form of assurance with respect to such information.
12. Unless otherwise stated, all monetary amounts contained in this First Report are expressed in Canadian dollars.

## **III. ACTIONS OF THE RECEIVER**

### **General**

13. Immediately upon its appointment, the Interim Receiver attended at each of the three pharmacies for the purpose of serving the IR Orders, observing operations and to request from each, financial information, including but not limited to:
  - i. copies of Fillware Reports from opening to date;
  - ii. list of Provider Numbers;

- iii. details of bank accounts and on-line access to date;
- iv. copy of pharmacy floorplan;
- v. insurance provider numbers; and
- vi. Ontario College of Pharmacists accreditation number;

### **Anoop Pharmacy**

14. On August 16, 2021 the Interim Receiver attended at the Anoop Pharmacy. During the attendance, the Interim Receiver was provided with all of the requested documents with the exception of bank account information and online access thereto.
15. On August 19, 2021, the Interim Receiver sent an email to Anoop Gupta, the principal of Anoop Pharmacy, providing another copy of the Anoop IR Order and requesting once again details with respect to bank accounts and online access thereto (the "**August 19<sup>th</sup> Gupta Email**"). The August 19<sup>th</sup> Gupta Email is attached to this First Report as **Appendix "4"**.
16. In response to the August 19<sup>th</sup> Gupta Email, the Interim Receiver was advised that Anoop had retained David Ullmann a partner at Blaney McMurtry as its Counsel. The Interim Receiver sent an email to Mr. Ullman enclosing a copy of the Interim Receiver Order and making a further request for banking documents (the "**August 19<sup>th</sup> Ullmann Email**"). The August 19<sup>th</sup> Ullmann Email is attached to this First Report as **Appendix "5"**.
17. On August 20, 2021, in response to the August 19<sup>th</sup> Ullmann Email, the Interim Receiver received an email from Mr. Ullmann (the "**August 20<sup>th</sup> Ullmann Response**") confirming his retainer and suggesting the Anoop IR Order may not have been properly granted or properly applied to the pharmacy business. The August 20<sup>th</sup> Ullmann Response is attached to this First Report as **Appendix "6"**.
18. Notwithstanding the tenor of the August 20<sup>th</sup> Ullmann Response, the Interim Receiver confirmed by return email that it would continue to attend at the pharmacy to request updates on what had already been received as well as what had not, specifically bank account information and online access thereto (the "**IR**

**Return Email**”). In addition, the Interim Receiver confirmed that its counsel would be responding to the August 20<sup>th</sup> Ullmann Response in a more fulsome manner. The IR Return Email is attached to this First Report as **Appendix “7”**.

19. On August 20, 2021, the Interim Receiver’s Counsel wrote to Mr. Ullmann outlining the position of the Interim Receiver and demanding compliance with the Anoop IR Order (the **“August 20<sup>th</sup> Bissell Letter”**). The August 20<sup>th</sup> Bissell Letter is attached to this First Report as **Appendix “8”**.
20. On August 23, 2021, Mr. Ullmann wrote to the Interim Receiver’s Counsel responding to the August 20<sup>th</sup> Bissell Letter and outlining the position of Anoop which, inter alia, suggested that the Anoop IR Order was invalid and confirming, absent a resolution on or before August 25, 2021, that he had instructions to appeal the Anoop IR Order. The letter from Mr. Ullmann to Interim Receiver’s Counsel is attached to this First Report as **Appendix “9”**.
21. On August 26, 2021 Mr. Ullmann filed a Notice of Appeal seeking an appeal of the Anoop IR Order. The Notice of Appeal is attached to this First Report as **Appendix “10”**.
22. As of the date of this First Report, the Interim Receiver still has not been provided with bank account information or online access thereto and since the filing of the Notice of Appeal has ceased requesting same.

#### **Capital Pharmacy and Sigma Pharmacy**

23. On August 16, 2021 the Interim Receiver attended at both the Capital Pharmacy and the Sigma Pharmacy. During its attendance the Interim receiver requested the documents outlined in paragraph 13 of this First Report from each of Capital Pharmacy and Sigma Pharmacy. Each of the Capital Pharmacy and the Sigma Pharmacy refused to provide the requested documents.

24. On August 17, 2021, Interim Receiver's Counsel wrote to Mina Ghabryal ("**Ghabryal**"), a lawyer acting for Samir Shenoda ("**Shenoda**"), the principal of both the Capital Pharmacy and the Sigma Pharmacy, requesting the documents and financial information not provided to the Interim Receiver during the site attendances (the "**Ghabryal Letter**"). The Ghabryal Letter is attached to this First Report as **Appendix "11"**. Interim Receiver's Counsel was subsequently advised that Ghabryal was not representing Shenoda in the insolvency proceedings.
25. On August 19, 2021, Interim Receiver's Counsel sent an email to Shenoda confirming his understanding that Ghabryal was not representing him, providing a copy of the Ghabryal Letter and advising Shenoda that the requested documents were required to be provided under the provisions of both the Capital IR Order and the Sigma IR Order. The Interim Receiver's Counsel's email to Shenoda is attached to this First Report as **Appendix "12"**.
26. On August 19, 2021, the Interim Receiver sent an email to Shenoda providing again copies of the Capital IR Order and the Sigma IR Order and requesting once again the documents and information previously requested during the site attendances on August 16, 2021 (the "**August 19<sup>th</sup> Shenoda Email**"). The August 19<sup>th</sup> Shenoda Email is attached to this First Report as **Appendix "13"**.
27. In response to the August 19<sup>th</sup> Shenoda Email, the Interim Receiver received an email from Shenoda on August 19<sup>th</sup> (the "**August 19<sup>th</sup> Shenoda Response**") providing "under objection" the following documents:
  - i. Capital Pharmacy Providers and Provider Numbers;
  - ii. Capital Pharmacy Lease Agreement and Floor Plan;
  - iii. Sigma Pharmacy Providers and Provider Numbers;
  - iv. Sigma Pharmacy Floor Plan; and
  - v. Summary of Sales by Plan for the period from January 18, 2021 to August 17, 2021 for Sigma Pharmacy.

The Sales Summary above was the only document that could be opened. The remainder were either corrupted or unsupported. The August 19<sup>th</sup> Shenoda Response is attached to this First Report as **Appendix "14"**.



28. As at the date of this First Report, the Interim Receiver is yet to receive the requested documents from each of the Capital Pharmacy and the Sigma Pharmacy.
29. The Interim Receiver has been advised that both Capital Pharmacy and Sigma Pharmacy have recently engaged Graham Phoenix as Counsel.

All of which is respectfully submitted this 3<sup>rd</sup> day of September, 2021

**msi Spergel inc.**

solely in its capacity as the Court-appointed  
Interim Receiver of the Debtors and not in its personal  
or corporate capacity.

Per:



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Philip H. Gennis, JD., CIRP, LIT  
Licensed Insolvency Trustee

# APPENDIX 12

**Garrafa, Shallon**

---

**From:** Cavanagh, Justice Peter (SCJ) <Peter.Cavanagh@scj-csj.ca>  
**Sent:** Tuesday, September 7, 2021 2:21 PM  
**To:** Iqbal, Asim; Finlayson, Gavin; Phoenix, Graham; bissell@gsnh.com  
**Cc:** JUS-G-MAG-CSD-Toronto-SCJ Commercial List  
**Subject:** **[\*\*EXT\*\*]** Court file No. CV-20-00650853-00CL - Comeback Hearing on September 7, 2021  
**Attachments:** CV-20-00650853-00CL\_Receivership Order - Sigma - FOR COURT.PDF;  
CV-20-00650853-00CL\_Order (Removing Capital as Respondent) - FINAL.pdf

**Counsel:**

Asim Iqbal and Gavin Finlayson for Applicant  
Brendan Bissell for Receiver  
Graham Phoenix for Sigma Healthcare Inc. and Capital Pharmacy Inc.

**Endorsement:**

The parties consent to an order terminating the interim receivership orders and discharging the interim receiver as they relate to Capital Pharmacy Inc. and Sigma Healthcare Inc. Capital Pharmacy Inc. is removed as a Respondent to these proceedings.

The parties consent to an order pursuant to s. 243(1) of the BIA and s. 101 of the CJA appointing msi Spergel inc. as receiver and manager without security of all of the assets, undertakings and properties of Sigma Healthcare Inc. I am satisfied that this order should be made.

Orders to issue in forms of attached orders signed by me.



Cavanagh J.

-----  
[EXTERNAL EMAIL / COURRIEL EXTERNE]

Please report any suspicious attachments, links, or requests for sensitive information.

Veillez rapporter la présence de pièces jointes, de liens ou de demandes d'information sensible qui vous semblent suspects.

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# APPENDIX 13



ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

Electronically issued : 25-Oct-2021  
Délivré par voie électronique  
Toronto

THE HONOURABLE MR. ) WEDNESDAY, THE  
JUSTICE CAVANAGH )  
) 20<sup>th</sup> DAY OF OCTOBER, 2021

BETWEEN

CWB MAXIUM FINANCIAL INC.

Applicant

- and -

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., ANOOP BRIGHTON PHARMACY INC., BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.

Respondents

APPLICATION UNDER SUBSECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985 C. B-3 AS AMENDED AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, C. C-43, AS AMENDED

**ORDER**  
**(Removal of Respondent)**

THIS MOTION made by the Applicant for an Order (a) terminating the Interim Receivership Order (as defined below) and discharging the msi Spergel inc. (“**Spergel**”) as Interim Receiver (in such capacity, the “**Interim Receiver**”) of ANOOP BRIGHTON PHARMACY INC. (the “**Debtor**”), and (b) removing the Debtor as a Respondent to these proceedings, was heard this day by judicial videoconference via Zoom at Toronto, Ontario due to the COVID-19 crisis.

ON READING the Order of this Court dated August 16, 2021 appointing Spergel as Interim Receiver of the Debtor (the “**Interim Receivership Order**”) and the Consent executed by the Applicant and the Debtor consenting to this Order and on hearing the submissions of counsel for the Applicant and the Debtor and the other Counsel listed on the Counsel Slip;

1. THIS COURT ORDERS that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. THIS COURT ORDERS that the Interim Receivership Order granted in these proceedings is terminated and of no further force and effect.
3. THIS COURT ORDERS that the Interim Receiver shall not be required to pass its accounts pursuant to Sections 16-18 of the Interim Receivership Order.
4. THIS COURT ORDERS AND DECLARES that Spergel is released and discharged from any and all liability that Spergel now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Spergel while acting in its capacity as Interim Receiver of the Debtor, save and except for any gross negligence or wilful misconduct on the Interim Receiver’s part. Without limiting, the foregoing, Spergel is hereby and 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 Interim Receiver’s part.
5. THIS COURT ORDERS that the Debtor is removed as Respondent to these proceedings.
6. THIS COURT ORDERS that the Applicant is granted leave to amend the Amended Notice of Application, issued September 29, 2021, to remove the Respondent, ANOOP BRIGHTON PHARMACY INC., in the form attached as **Schedule “A”** hereto.



Digitally signed by  
Mr. Justice Cavanagh

**Schedule "A"**  
**Amended Amended Notice of Application**

Court File No.: CV-20-00650853-00CL

ONTARIO  
SUPERIOR COURT OF JUSTICE -  
(COMMERCIAL LIST)

B E T W E E N:

CWB MAXIUM FINANCIAL INC.

Applicant

- and -

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., ~~ANOOB BRIGHTON PHARMACY INC.~~, BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.

Respondents

APPLICATION UNDER SUBSECTION 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

**AMENDED AMENDED NOTICE OF APPLICATION**

TO THE RESPONDENTS:

A LEGAL PROCEEDING HAS BEEN COMMENCED by the applicant. The claim made by the applicant appears on the following page.

THIS APPLICATION will come on for a hearing on Monday, December 7, 2020, at 2:00p.m. at 330 University Avenue, Toronto, Ontario, via zoom video conference.

IF YOU WISH TO OPPOSE THIS APPLICATION, to receive notice of any step in the application or to be served with any documents in the application, you or an Ontario lawyer acting for you must forthwith prepare a notice of appearance in Form 38A prescribed by the *Rules of Civil Procedure*, serve it on the applicants' lawyer or, where the applicants do not have a lawyer, serve it on the applicants, and file it, with proof of service, in this court office, and you or your lawyer must appear at the hearing.

IF YOU WISH TO PRESENT AFFIDAVIT OR OTHER DOCUMENTARY EVIDENCE TO THE COURT OR TO EXAMINE OR CROSS-EXAMINE WITNESSES ON THE APPLICATION, you or your lawyer must, in addition to serving your notice of appearance, serve a copy of the evidence on the applicants' lawyer or, where the applicants do not have a lawyer,



serve it on the applicants, and file it, with proof of service, in the court office where the application is to be heard as soon as possible, but at least four days before the hearing.

IF YOU FAIL TO APPEAR AT THE HEARING, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO OPPOSE THIS APPLICATION BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

Date: November 2, 2020

Issued by \_\_\_\_\_  
Local registrar

Address of 330 University Avenue  
court office Toronto, Ontario

TO: **See attached service list at "Schedule "A"**

## APPLICATION

1. This amended notice of application is being submitted at the request of the Court in connection with the amendment to the title of proceedings obtained under the Order of Justice Cavanagh dated September 7, 2021. The balance of this amended notice of application reflects the relief initially sought at the initial application returnable December 7, 2020. Please refer to the Receiver's website for court materials ([www.spergelcorporate.ca/engagements](http://www.spergelcorporate.ca/engagements)).

2. The Applicants make application (the “**Application**”) for an Order substantially in the form attached hereto at **TAB 3** to the Application record, among other things, for the following relief:

- (a) abridging the time for service of this Application and the Application Record, and dispensing with service on any person other than those served;
- (b) appointing msi Spergel Inc. as receiver and manager (“**Spergel**” or the “**Receiver**”) of all of the assets, undertakings and properties (collectively, the “**Property**”) of 2503338 Ontario Inc., 4231 Sheppard Avenue East Inc., Abu Seifein Brimley Pharma Inc., Bless Jimmy’s Pharma Inc., Bless Pharma Inc., JG Windsor Inc., Jimmy’s Group Investors Inc., JM Westview Pharma Inc., Jubilee Property Investments Inc., Maple Medi Pharma Inc., Resident Medical Group Inc., River Hill Pharmacy Ltd., S&J Property Investors Inc., SJ Colborne Pharma Inc., SJ East Pharma Inc., St. Mary Cooksville Pharma Inc., St. Mary Theotokos Pharma Inc., Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., Toronto Surrey Pharma Inc. and Westway Holdings Inc. (collectively, the “**Debtors**”) acquired for, or used in relation to a business carried on by each of the Debtors, pursuant to section 243(1) of the *Bankruptcy and Insolvency Act* (Canada) R.S.C. 1985, c. B-3, as amended (the “**BIA**”), and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C-43, as amended (the “**CJA**”); and
- (c) such further and other relief as this Honourable Court may deem just.

### THE GROUNDS FOR THE MOTION ARE:

#### *Background*

3. CWB Maxium Financial Inc., (“**CWB**”) is a financial institution offering a broad range of financial services to a variety of industries, including pharmacies.
4. CWB holds a service agreement with 1951584 Ontario Inc. (“**195**”), successor of Desante Financial Services Inc. and Maxium Financial Services Inc. by amalgamation (collectively with CWB, the “**Lender**”) such that employees of CWB administer 195’s portfolio;
5. Each of the Debtors owns or operates a pharmacy, or owns the real estate on which a pharmacy is located. The Debtors are collectively indebted (as borrower, guarantor or both) to the Lender in the aggregate amount of \$25,907,513.06 plus interest, costs and fees (the “**Indebtedness**”).
6. The Indebtedness is evidenced by nineteen (19) promissory notes issued over the course of 2015 to 2019 with the Lender, for a total original loan amount of \$ \$25,907,513.06 (the “**Loans**”);
7. John Gerges (“**John Gerges**”), an individual residing in Windsor, Ontario, is either a director, officer, or a sole or significant shareholder of 19 of the twenty-one (21) Debtors. The remaining two Debtors, 2503338 Ontario Inc. and St. Mary Cooksville Pharma Inc., provided unlimited corporate guarantees in respect of certain of the Loans;
8. John Gerges is also a guarantor of all of the Loans except for the promissory note with SJ East Pharma Inc.;
9. As security for the Debtors’ respective obligations to the Lender, each of the Debtors granted a security interest in all of their respective assets, property, and undertaking pursuant to a general security agreement (collectively, the “**General Security Agreements**”);
10. It is a term of each of the General Security Agreements that the Lender is entitled to appoint a receiver upon the occurrence of an event of default thereunder;

11. It is a term of each of the Loans signed by the Debtors that upon the occurrence any of the following events, the Lender is entitled to demand repayment of the indebtedness owing by such Debtor:

- (a) default in making any payment when due under the applicable promissory note or any other agreement between the applicable Debtor and the Lender;
- (b) a default occurs under any agreement under which indebtedness is owing or guaranteed by the Debtor; or
- (c) any circumstance changes or any event occurs which has or could have a material adverse effect on the Debtor's financial condition, business, assets, properties or prospects;

#### **EVENTS OF DEFAULT**

##### ***(A) THE DEBTORS ARE IN DEFAULT UNDER THE LOAN AND SECURITY DOCUMENTS***

12. On or about January 23, 2020, the Lender learned that John Gerges had been charged by the York Regional Police on or about December of 2019 with possession of a Schedule 1 substance (as defined in the federal *Controlled Drugs and Substances Act*) for the purpose of trafficking, and for possession of a forged document (the "**Criminal Charges**"). News reports indicated that the York Regional Police recovered more than \$500,000 in opioid pills, an illegal handgun, and \$200,000 in cash during their investigation of the alleged opioid trafficking ring;

13. Following the Criminal Charges, the counterparty to a material contract with certain of the Debtors under which a pharmacy facilitates direct billing to major insurance providers (the "**Telus Agreements**") terminated such contracts. The Lender is of the view that, in light of the Criminal Charges, the remaining Telus Agreements still in place are at risk without a stay of proceedings.

14. Since the Criminal Charges, the Lender became aware that certain of the Debtors are operating without any liability insurance (the "**Insurance Defaults**");

15. Since the Criminal Charges, 14 out of the 19 Loans are in default for a failure to make payments when due and payable.

16. The Lender has demanded repayment of all of the Loans and has issued Notices of Intention to Enforce Security under s. 244 of the BIA to each of the Debtors (the “**BIA Notices**”).

***(B) ATTEMPTS TO CONSENSUALLY RESOLVE DISPUTE***

17. As detailed in the Hopkinson Affidavit (as defined below), the Lender spent months attempting to work with the Debtors to consensually resolve the defaults.

18. During that time, the Lender experienced a pattern of behavior where representations or proposals are made by John Gerges on behalf of the Debtors only to later be told that such proposal is no longer available.

19. Despite months of efforts, no significant progress toward a viable arrangement was made.

*Appointment of a Receiver*

20. The Lender has lost confidence in the Debtors’ management.

21. It is just and convenient that the Court grant the relief sought herein;

22. The Applicants propose that Spergel be appointed as Receiver of the Property;

23. Spergel is a licensed trustee in bankruptcy and has consented to act as Receiver should the Court so appoint it;

24. The *Bankruptcy and Insolvency Act*, R.S.C., 1985, c. B-3, including section 243;

25. The *Courts of Justice Act*, R.S.O. 1990, c. C.43, including section 101;

26. Rule 2.03, 14, and 38 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg.194, as amended;

27. Such further and other grounds as the lawyers may advise and this Honourable Court may permit.

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

28. The Affidavit of Edward Hopkinson sworn October 29, 2020 (the “**Hopkinson Affidavit**”);
29. The consent of Spergel to act as Receiver; and
30. Such further evidence as the lawyers may advise and this Honourable Court may permit.

November 2, 2020

**MILLER THOMSON LLP**  
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Lawyers for the Applicant

**TO: The Service List Attached hereto as Schedule “A”**

**CWB MAXIUM FINANCIAL  
INC.** Applicant

and **4231 SHEPPARD AVENUE EAST INC. et al.**  
Respondents

Court File No: CV-20-006650853-00CL

***ONTARIO***  
**SUPERIOR COURT OF JUSTICE**  
**(Commercial List)**

Proceeding commenced at [Toronto](#)

**AMENDED AMENDED NOTICE OF  
APPLICATION**

**MILLER THOMSON LLP**

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40 King Street West, Suite 5800  
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Lawyers for the Applicant

**CWB MAXIUM FINANCIAL INC.** –and– **4231 SHEPPARD AVENUE EAST INC., et al.**  
Applicant Respondents

Court File No: CV-20-00650853-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(Commercial List)**

Proceeding commenced at Toronto

**ORDER  
(REMOVING RESPONDENT)**

**MILLER THOMSON LLP**

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Lawyers for the Applicant



# APPENDIX 14

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

THE HONOURABLE MR.	)	WEDNESDAY, THE 10 <sup>TH</sup>
	)	
JUSTICE CAVANAGH	)	DAY OF NOVEMBER, 2021

B E T W E E N:

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.

Applicants

- and -

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC.,  
BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER  
HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC.,  
ST. MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC.,  
STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.

Respondents

**ORDER**

**THIS MOTION**, made by msi Spergel Inc. (“**Spergel**”) in its capacity as the court-appointed receiver (in such capacity, the “**Receiver**”) of the undertaking, property and assets of the Respondents for the orders herein, was heard this day at 330 University Avenue, Toronto, by videoconference by reason of the COVID-19 pandemic.

**ON READING** the third report of the Receiver dated November 3, 2021 (the “**Third Report**”), the supplement to the Third Report dated November 9, 2021 (the “**Supplementary Report**”), and on hearing the submissions of counsel for the Receiver and such other counsel present as may be indicated on the counsel slip, no one appearing for any other person on the service list although properly served as appears from the affidavit of service, filed:

**I. SERVICE**

1. **THIS COURT ORDERS** that the time for service of the motion record and factum in respect of this motion, the Third Report and the Supplementary Report, is hereby abridged and validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with.

**II. APPROVAL OF RECEIVER’S REPORTS, ACTIVITIES AND FEES**

2. **THIS COURT ORDERS** that the Third Report, including the statements of receipts and disbursements for each of the Respondents appended to it, and the Supplementary Report, as well as the activities described therein, be and are hereby approved, provided, however, that only (i) the Receiver and (ii) Spergel in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

3. **THIS COURT ORDERS** that the fees, costs and expenses of the Receiver, as set out in the fee affidavit of Mukul Manchanda sworn November 2, 2021, and the fees, costs and expenses of the Receiver’s independent legal counsel, as set out in the affidavit of Joël

Turgeon sworn November 3, 2021, both of which are appended to the Third Report, be and hereby are approved (the “**Approved Fees**”).

4. **THIS COURT ORDERS** that the fee accruals (as outlined in paragraph 74 of the Third Report), plus applicable taxes, in respect of the completion of the administration of the Completed Estates (term defined below) (the “**Fee Accruals**”), be and are hereby approved.

5. **THIS COURT ORDERS** that the Receiver is hereby authorized and directed to pay the Approved Fees and the Fee Accruals (as the latter becomes due) out of funds available in the respective estate of those Respondents in respect of which the Approved Fees and/or the Fee Accruals were incurred.

### **III. DECLARATION RE: TERMINATED BLESS HUI TRANSACTION**

6. **THIS COURT ORDERS AND DECLARES** that the Bless Hui Transaction (term is defined in the Third Report) has been terminated as of September 10, 2021 due to the purchasers’ failure to close the transaction in accordance with the Bless Hui APS (term defined in the Third Report), and that the Receiver is hereby authorized and directed to retain the deposit paid to the Receiver in accordance with the Bless Hui APS as liquidated damages for the same, the whole without prejudice to any other remedy that the Receiver may now or hereafter have whether under the Bless Hui APS or at law.

### **IV. DISTRIBUTIONS**

7. **THIS COURT ORDERS** that the Receiver is hereby authorized and directed to make the distributions of which the details are set out in paragraphs 79 to 124 of the Third

Report, as supplemented and/or amended by paragraphs 9 and 10 of the Supplementary Report, the whole subject to such prior steps as may be set out in the Third Report or the Supplementary Report or deemed necessary or preferable by the Receiver, acting reasonably, including the receipt of formal claims from Canada Revenue Agency and the obtaining of independent security opinions, as may be applicable.

#### **V. DISCHARGE IN RESPECT OF CERTAIN RESPONDENTS**

8. **THIS COURT ORDERS** that upon the Receiver having completed the administration of the estates of St. Mary Theotokos Pharma Inc., Westway Holdings Inc., St. Mary Cooksville Pharma Inc., SJ East Pharma Inc. and JM Westview Pharma Inc. (together, the “**Completed Estates**”), as evidenced in each individual case by its filing a certificate substantially in the form of Schedule A hereto (the “**Receivership Completion Certificate**”) certifying that it has completed the administration of the applicable Completed Estate, Spergel shall be discharged as Receiver of the applicable Respondent and Completed Estate, but until the filing of a Receivership Completion Certificate in respect of a given Completed Estate, the Receiver shall remain in such office for that Completed Estate, save by court order. Notwithstanding its discharge from any Completed Estate, the Receiver shall:

- a. remain Receiver of that Completed Estate for the performance of such incidental duties as may appear to be required to complete its administration after the filing of the Receivership Completion Certificate, and

- b. 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 Spergel, in its capacity as Receiver.

9. **THIS COURT ORDERS** that upon the Receiver filing a Receivership Completion Certificate and save further court order, Spergel shall be released and discharged from any and all liability that Spergel now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Spergel while acting in its capacity as Receiver of the applicable Completed Estate, save gross negligence or wilful misconduct. Without limiting the generality of the foregoing, Spergel shall, upon its filing a Receivership Completion Certificate, be forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in respect of the applicable Completed Estate, save and except gross negligence or wilful misconduct.

## **VI. SEALING**

10. **THIS COURT ORDERS** that Confidential Appendices 1-6 to the Third Report be and hereby are sealed from the public record until the earlier of the filing of the Receiver's Certificate (as defined in the applicable approval and vesting order) for the closing on the applicable transaction, or further court order.

## **VII. MISCELLANEOUS**

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 Receiver and its agents in carrying out the

terms of this order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this court, as may be necessary or desirable to give effect to this order or to assist the Receiver and its agents in carrying out the terms of this order.

12. **THIS COURT ORDERS** that this order is effective as of its date and does not need to be issued and entered.

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

**1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.**

Applicants

- and -

**4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC.,  
BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC.,  
RIVER HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST  
PHARMA INC., ST. MARY COOKSVILLE PHARMA INC., ST. MARY  
THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO  
APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE  
WALKERVILLE HOLDINGS INC.**

Respondents

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**RECEIVER'S CERTIFICATE OF COMPLETION**

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**WHEREAS:**

- a. pursuant to the orders of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated November 25, 2020, January 26, 2021, February 3, 2021, April 8, 2021 and September 7, 2021 made in this court file, msi Spergel Inc. ("**Spergel**") was appointed receiver and manager (in such capacity, the "**Receiver**") of all of the assets, undertakings and properties of the Respondents.
- b. pursuant to an order of the Court dated November 10, 2021, Spergel was discharged as Receiver of the Completed Estates (term defined in said order), including that of



the Respondent \_\_\_\_\_  
(the “**Applicable Respondent**”), such discharge being effective in respect of the  
Applicable Respondent upon the Receiver filing the present certificate.

**THE RECEIVER HEREBY CERTIFIES** that all matters to be attended to in  
connection with the receivership of the Applicable Respondent have been completed to the  
satisfaction of the Receiver.

DATED AT TORONTO, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2021.

**msi Spergel Inc.**, solely in its capacity as the  
court-appointed receiver of the Applicable  
Respondent, with no personal or corporate  
liability

Per:

\_\_\_\_\_

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and CWB MAXIUM FINANCIAL INC., Applicants, and 4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC., Respondents

Court File No. CV-20-00650853-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**  
Proceeding commenced in TORONTO

**ORDER**

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Lawyers for msi Spergel Inc. in its capacity as court-appointed receiver of the Respondents

# APPENDIX 15

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

THE HONOURABLE MADAM ) TUESDAY, THE 1<sup>ST</sup>  
 )  
JUSTICE CONWAY ) DAY OF FEBRUARY, 2022  
 )

B E T W E E N:

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.

Applicants

- and -

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS  
HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE  
PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL  
PHARMACY LTD., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC.,  
ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO  
APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE WALKERVILLE  
HOLDINGS INC.

Respondents

**ORDER**

THIS MOTION, made by msi Spergel Inc. in its capacity as the Court-appointed receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents for an order (a) approving the Fourth Report of the Receiver dated January 27., 2022 (the “**Fourth Report**”) including the Receiver’s activities described therein and the Receiver’s statements of receipts and disbursements for each of the Respondents, appended to the Fourth Report, (b) approving the

fees and disbursements of the Receiver, and (c) sealing Confidential Appendices 1 and 2 to the Receiver's Fourth Report was heard this day at 330 University Avenue, Toronto, by videoconference by reason of the COVID-19 pandemic.

ON READING the Fourth Report and on hearing the submissions of counsel for the Receiver and such other counsel present as may be indicated on the counsel slip, no one appearing for any other person on the service list, although properly served as appears from the affidavit of service, filed:

**I. SERVICE**

1. THIS COURT ORDERS that the time for service of the motion record in respect of this motion and the Second Report is hereby abridged and validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with.

**II. APPROVAL OF RECEIVER'S REPORTS, ACTIVITIES AND FEES**

2. THIS COURT ORDERS that the Fourth Report, including the statements of receipts and disbursements for each of the Respondents appended to the Fourth Report, as well as the activities described therein, be and are hereby approved, provided, however, that only (i) the Receiver and (ii) msi Spergel Inc. in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

3. THIS COURT ORDERS that the fees, costs and expenses of the Receiver, as set out in the fee affidavit of Mukul Manchanda sworn January 24, 2022 appended to the Fourth Report, be and hereby are approved.

### **III. SEALING**

4. THIS COURT ORDERS that Confidential Appendices 1 and 2 to the Fourth Report are sealed from the public record until the earlier of the filing of the Receiver's Certificate (as defined in the approval and vesting order) for the closing on the applicable transaction, or further court order.

### **IV. MISCELLANEOUS**

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

6. THIS COURT ORDERS that this order is effective as of its date and does not need to be issued and entered.

  
\_\_\_\_\_

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and CWB MAXIUM FINANCIAL INC., Applicants, and 4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC., Respondents

Court File No. CV-20-00650853-00CL

*ONTARIO*  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST  
Proceeding commenced in TORONTO

**ORDER**

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Lawyers for msi Spergel Inc. in its capacity as court-appointed receiver of the Respondents

# APPENDIX 16



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

THE HONOURABLE MR.	)	WEDNESDAY, THE 13 <sup>TH</sup>
	)	
JUSTICE CAVANAGH	)	DAY OF APRIL, 2022

B E T W E E N:

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.

Applicants

- and -

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC.,  
BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER  
HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC.,  
ST. MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC.,  
STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.

Respondents

**ORDER**

**THIS MOTION**, made by msi Spergel Inc. (“**Spergel**”) in its capacity as the court-appointed receiver (in such capacity, the “**Receiver**”) of the undertaking, property and assets of the Respondents for the orders herein, was heard this day at 330 University Avenue, Toronto, by videoconference by reason of the COVID-19 pandemic.

**ON READING** the fifth report of the Receiver dated April 8, 2022 (the “**Fifth Report**”), and on hearing the submissions of counsel for the Receiver and such other counsel present as may be indicated on the counsel slip, no one appearing for any other person on the service list although properly served as appears from the affidavit of service, filed:

**I. SERVICE**

1. **THIS COURT ORDERS** that the time for service of the motion record and factum in respect of this motion, the Third Report and the Supplementary Report, is hereby abridged and validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with.

**II. APPROVAL OF RECEIVER’S REPORT AND ACTIVITIES**

2. **THIS COURT ORDERS** that the Fifth Report as well as the activities described therein, be and are hereby approved, provided, however, that only (i) the Receiver and (ii) Spergel in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

**III. DISTRIBUTIONS**

3. **THIS COURT ORDERS** that the Receiver is hereby authorized and directed to make the distributions of which the details are set out in paragraphs 55 to 64 of the Fifth Report.

**IV. SEALING**

4. **THIS COURT ORDERS** that Confidential Appendices 1 and 2 to the Fifth Report be and hereby are sealed from the public record until the earlier of the filing of the Receiver's Certificate (as defined in the applicable approval and vesting order) for the closing of a transaction to sell the assets of Olde Walkerville Holdings Inc., or further court order.

**V. MISCELLANEOUS**

5. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this order and to assist the Receiver and its agents in carrying out the terms of this order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this court, as may be necessary or desirable to give effect to this order or to assist the Receiver and its agents in carrying out the terms of this order.

6. **THIS COURT ORDERS** that this order is effective as of its date and does not need to be issued and entered.

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1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and CWB MAXIUM FINANCIAL INC., Applicants, and 4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC., Respondents

Court File No. CV-20-00650853-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**  
Proceeding commenced in TORONTO

**ORDER**

**GOLDMAN SLOAN NASH & HABER LLP**  
480 University Avenue, Suite 1600  
Toronto (ON) M5G 1V2

**Brendan Bissell** (LSO# 40354V)  
Tel: (416) 597-6489  
Email: [bissell@gsnh.com](mailto:bissell@gsnh.com)

**Joël Turgeon** (LSO #80984R)  
Tel: (416) 597-6486  
Email: [turgeon@gsnh.com](mailto:turgeon@gsnh.com)

Lawyers for msi Spergel Inc. in its capacity as court-appointed receiver of the Respondents

# APPENDIX 17

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

BETWEEN:

**1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.**

Applicants

- and -

**4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC.,  
BLESS HUI PHARMA INC., JG WINDSOR INC., JUBILEE PROPERTY  
INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD.,  
SIGMA HEALTHCARE INC., STONEY CREEK PHARMA INC., TORONTO  
APOTHECARY PHARMA INC., and OLDE WALKERVILLE HOLDINGS INC.**

Respondents

**AFFIDAVIT OF MUKUL MANCHANDA**  
(sworn October 23, 2023)

I, **MUKUL MANCHANDA**, of the City of Brampton, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a Licensed Insolvency Trustee with msi Spergel inc. ("**Spergel**"), the Court-Appointed Receiver (the "**Receiver**") of the following companies (collectively the "**Debtors**"):
  - a) 4231 Sheppard Avenue East Inc., ("**4231**");
  - b) Abu Seifein Brimley Pharma Inc. ("**Brimley**");
  - c) Bless Hui Pharma Inc. ("**Bless Hui**");
  - d) JG Windsor Inc. ("**JGWI**");
  - e) Jubilee Property Investors Inc., ("**Jubilee**")
  - f) Maple Medi Pharma Inc. ("**Maple Medi**");
  - g) River Hill Pharmacy Ltd. ("**River Hill**");
  - h) Sigma Healthcare Inc. ("**Sigma**");

- i) Stoney Creek Pharma Inc. (“**Stoney Creek**”);
- j) Toronto Apothecary Pharma Inc. (“**Toronto Apothecary**”); and
- k) Olde Walkerville Holdings Inc. (“**Olde Walkerville**”).

and as such have knowledge of the matters to be deposed herein, except where such knowledge is stated to be based on information and belief, in which case I state the source of the information and verily believe such information to be true.


2. The Receiver was appointed, without security, of all of the assets, undertakings and properties of the Debtors by Orders of the Honourable Mr. Justice Cavanagh of the Ontario Superior Court of Justice (Commercial List), in the case of Bless Hui, Maple Medi, River Hill, Stoney Creek, Toronto Apothecary, and Olde Walkerville made November 25, 2020, in the case of 4231, JGWI and Jubilee, made February 3, 2021, in the case of Brimley, made April 8, 2021 and in the case of Sigma made September 7, 2021.
3. In addition, Spergel was appointed as Interim Receiver of Anoop Brighton Pharmacy Inc. (“**Anoop**”) and Capital Pharmacy Inc. (“**Capital**”) by Order of the Honourable Justice Cavanagh dated August 16, 2021. Spergel was discharged as Interim Receiver of Capital by Order of the Honourable Justice Cavanagh dated September 7, 2021, and as Interim Receiver of Anoop by Order of the Honourable Justice Cavanagh dated October 20, 2021.
4. In connection with the receivership of Bless Hui for the period from January 1, 2022, to and including August 31, 2023 fees of \$61,469.41 (inclusive of HST, disbursements and a discount of \$4,922.50) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit “1”** to this my Affidavit. This represents 175.50 hours at an effective rate of \$350.25 per hour.

5. In connection with the receivership of Maple Medi for the period from January 1, 2022, to and including August 31, 2023, fees of \$10,545.45 (inclusive of HST, disbursements and a discount of \$865.50) were charged by Spergel as detailed in the billing summary and time docket attached hereto as **Exhibit "2"** to this my Affidavit. This represents 30.05 hours at an effective rate of \$350.93 per hour.
6. In connection with the receivership of River Hill for the period from January 1, 2022, to and including August 31, 2023, fees of \$8,888.59 (inclusive of HST, disbursements and a discount of \$679.75) were charged by Spergel as detailed in the billing summary and time docket attached hereto as **Exhibit "3"** to this my Affidavit. This represents 24.60 hours at an effective rate of \$361.32 per hour.
7. In connection with the receivership of Stoney Creek for the period from January 1, 2022, to and including August 31, 2023, fees of \$11,459.62 (inclusive of HST, disbursements and a discount of \$856.00) were charged by Spergel as detailed in the billing summary and time docket attached hereto as **Exhibit "4"** to this my Affidavit. This represents 32.85 hours at an effective rate of \$348.85 per hour.
8. In connection with the receivership of Toronto Apothecary for the period from January 1, 2022, to and including August 31, 2023, fees of \$12,563.23 (inclusive of HST, disbursements and a discount of \$1,106.00) were charged by Spergel as detailed in the billing summary and time docket attached hereto as **Exhibit "5"** to this my Affidavit. This represents 38.05 hours at an effective rate of \$330.18 per hour.
9. In connection with the receivership of Olde Walkerville for the period from January 1, 2022, to and including August 31, 2023, fees of \$79,540.71 (inclusive of HST, disbursements and a discount of \$8,608.00) were charged by Spergel as detailed in the billing summary and time docket attached hereto as **Exhibit "6"** to this my Affidavit. This represents 245.80 hours at an effective rate of \$323.60 per hour.



10. In connection with the receivership of 4231 for the period from January 1, 2022, to and including August 31, 2023, fees of \$10,450.25 (inclusive of HST, disbursements and a discount of \$827.50) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit “7”** to this my Affidavit. This represents 30.70 hours at an effective rate of \$340.40 per hour.
11. In connection with the receivership of Jubilee for the period from January 1, 2022, to and including August 31, 2023, fees of \$20,786.07 (inclusive of HST, disbursements and a discount of \$1,701.00) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit “8”** to this my Affidavit. This represents 53.65 hours at an effective rate of \$387.66 per hour.
12. In connection with the receivership of JGWI for the period from January 1, 2022, to and including August 31, 2023, fees of \$21,990.36 (inclusive of HST, disbursements and a discount of \$1,890.00) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit “9”** to this my Affidavit. This represents 58.60 hours at an effective rate of \$375.26 per hour.
13. In connection with the receivership of Brimley for the period from January 1, 2022, to and including August 31, 2023, fees of \$21,031.09 (inclusive of HST, disbursements and a discount of \$1,603.00) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit “10”** to this my Affidavit. This represents 58.60 hours at an effective rate of \$358.89 per hour.
14. In connection with the receivership of Sigma for the period from January 1, 2022, to and including August 31, 2023, fees of \$40,015.27 (inclusive of HST, disbursements and a discount of \$4,377.50) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit “11”** to this my Affidavit. This represents 113.65 hours at an effective rate of \$352.09 per hour.

- 15. In connection with the interim receivership of Capital for the period from August 16, 2021, to and including November 12, 2021, fees of \$6,015.56 (inclusive of HST, disbursements and a discount of \$231.50 were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit “12”** to this my affidavit. This represents 12 hours at an effective rate of \$339.79 per hour.
- 16. In connection with the interim receivership of Anoop for the period from August 16, 2021, to and including November 12, 2021, fees of \$25,556.09 (inclusive of HST, disbursements and a discount of \$513.50 were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit “12”** to this my affidavit. This represents 71.40 hours at an effective rate of \$251.29 per hour.
- 17. The hourly billing rates detailed in this Affidavit are comparable to the hourly rates charged by Spergel for services rendered in relation to similar proceedings.
- 18. This Affidavit is made in support of a motion to, *inter alia*, approve the receipts and disbursements of the Receiver and its accounts.
- 19. I make this Affidavit for no improper purpose.

SWORN BEFORE ME at the City )  
of Toronto, in the Province of )  
Ontario, this 23rd day of October )  
2023. )  
  
  
\_\_\_\_\_  
A Commissioner, etc. )

  
\_\_\_\_\_  
**MUKUL MANCHANDA**

Barbara Eileen Sturge,  
a Commissioner, etc. for msi Spergel inc  
and Spergel & Associates Inc.  
Expires September 21, 2025

**This is Exhibit “1” of the Affidavit of**

**MUKUL MANCHANDA**

**Sworn before me on this 23rd day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for MSI Spergel Inc  
and Spergel & Associates Inc.  
Expires September 21, 2025



April 05, 2022

Invoice #: 12338

Bless Hui Pharma Inc. o/a Hui's Pharmasave

Billing Period: Mar 31, 2022

## Invoice

RE: Bless Hui Pharma Inc. o/a Hui's Pharmasave

FOR PROFESSIONAL SERVICES RENDERED in the period January 1, 2022 to March 31, 2022, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	32.90	\$525.00	\$17,272.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.90	375.00	712.50
Mukul Manchanda, CPA, CIRP, LIT	8.10	450.00	3,645.00
Eileen Sturge	0.60	250.00	150.00
Susan Downey	4.00	165.00	660.00
Paula Amaral	43.60	290.00	12,644.00
Others	39.70	225.00	8,932.50
<b>Total Professional fees</b>	<b>130.80</b>	<b>\$336.52</b>	<b>\$44,016.50</b>
Courtesy Discount			(3,563.50)
HST			5,258.89
Reimbursable Expenses			
Courier			\$60.92
<b>Total Reimbursable expenses</b>			<b>\$60.92</b>
HST on expenses			\$7.93
<b>Total</b>			<b>\$45,780.74</b>
HST Registration #R103478103			
(AABLES-R)			

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22  
 - File ID: AABLES-R: to AABLES-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

Page 1 of 8

File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
<u>Eileen Sturge (EST)</u>			
Wed	01/19/2022	Admin on file	0.60
			Eileen Sturge (EST) <u>0.60</u>
<u>Frieda Kanaris (FKA)</u>			
Thur	01/20/2022	Travel to pharmacy (Jan 18) deliver payroll cheques and meet with Linh; count and deposit cash; misc. emails re employees.	3.00
Sat	01/22/2022	Review and respond to email re pharmacy info, t/c with Linh re same.	0.50
Fri	01/28/2022	Attend at pharmacy to meet with Ash Faltaous and Lana Du; return to office, count and deposit cash and cheques; courier payroll cheques; prepare and email schedul of employee hourly rates; review and respond to emails with Linh re various matters.	4.50
Tues	02/15/2022	On site visit, deliver payroll cheques, meet with Linh, pick up cash, return to office; count and deposit cash and cheques; misc. emails.	3.20
Fri	02/25/2022	Prepare list of service providers and email to Ash; misc. emails and t/c's re inventory, payroll, utilities and site visit.	1.00
Mon	02/28/2022	Site visit, deliver payroll cheques and T4's; return to office, count and deposit cash and cheques; misc. emails re inventory and site visit.	3.50
Mon	03/07/2022	Exchange of emails regarding inventory taking, confirm Linh will be in attendance; emails with George Chan re working on Wednesday; prepare employee termination letters; forward payroll to Paula; attend at pharmacy for inventory taking.	4.50
Tues	03/08/2022	Count and deposit cash and ESI cheques; emails and t/c's with Linh; requisition payment for Inventory Solutions; email and t/c with ADT/Telus; subsequent emails with purchaser.	2.50
Mon	03/14/2022	Delivery payroll cheques to pharmacy and pick up POS terminal and cheques and mail; deposit ESI cheque.	1.40
Tues	03/15/2022	Calculate and prepare schedule re amount owing for McKesson delivery post inventory; t/c with Linh re identifying product category; exchange of emails with PG; prepare invoice and email to Ash.	2.10
			Frieda Kanaris (FKA) <u>26.20</u>
<u>Gillian Goldblatt (GGO)</u>			
Wed	01/05/2022	review and approve bank reconciliation.	0.10
Thur	01/27/2022	review and approve disbursements.	0.30
Mon	01/31/2022	review and approve EFT.	0.10
Thur	02/03/2022	General	0.10
Mon	02/14/2022	review and approve disbursements.	0.30
Fri	02/25/2022	review and approve disbursements.	0.30
Fri	03/04/2022	review and approve bank rec.	0.10
Thur	03/10/2022	review and approve disbursements.	0.30
Thur	03/24/2022	review and approve disbursements.	0.20
Wed	03/30/2022	review and approve disbursement.	0.10
			Gillian Goldblatt (GGO) <u>1.90</u>
<u>Haran Sivanathan (HSI)</u>			
Wed	01/05/2022	Bank reconciliation/Posting cheques/Deposit	0.50
Mon	01/10/2022	Bank reconciliation/Posting cheques/Deposit	0.50
Wed	01/12/2022	Bank reconciliation/Posting cheques/Deposit	0.40
Wed	01/19/2022	Bank reconciliation/Posting cheques/Deposit	0.40
Tues	01/25/2022	Bank reconciliation/Posting cheques/Deposit	0.20

Filters Used:

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Time Detail by File & Employee ARA

Printed on: 4/05/22

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
<b>Haran Sivanathan (HSI)</b>			
Thur	01/27/2022	General	0.40
Mon	01/31/2022	Bank reconciliation/Posting cheques/Deposit	0.50
Thur	02/17/2022	General	0.30
Thur	03/03/2022	Banking Cheques/deposit/Reveiw	0.40
Wed	03/09/2022	Banking Cheques/deposit/Reveiw	0.40
Thur	03/10/2022	Banking Cheques/deposit/Reveiw	0.50
		Haran Sivanathan (HSI)	4.50
<b>Inga Friptuleac (IFR)</b>			
Thur	01/13/2022	Issue cheques, postings	1.50
Fri	01/28/2022	Issue cheques, Postings	1.40
Mon	01/31/2022	Postings	0.40
Mon	02/07/2022	Deposit; Issue cheques	0.90
Mon	02/14/2022	Deposit;	0.10
Wed	02/23/2022	Issue cheques; Postings	2.00
Wed	03/02/2022	Deposit	0.10
Thur	03/10/2022	Issue cheques	1.20
Thur	03/24/2022	Postings; Deposit; Issue chqs	1.00
Thur	03/31/2022	Postings; Issue cheque	0.40
		Inga Friptuleac (IFR)	9.00
<b>Mukul Manchanda (MMA)</b>			
Thur	01/13/2022	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Mon	01/17/2022	Email exchanges and discussion with B. Bissell and P. Gennis regarding the offer.	0.30
Thur	01/20/2022	Receipt, review and sign the final APS.	0.50
Fri	01/21/2022	Review and drafted Fourth Report to Court. Email exchanges regarding deemed trust claims from CRA.	0.50
Mon	01/24/2022	Drafting of the fourth report.	0.50
Tues	01/25/2022	Receipt, review and approve payables. Prepare and swear fee affidavit.	0.40
Thur	01/27/2022	Telephone call with B. Bissell regarding the report. Receipt and review of an email from B. Bissell containing comments regarding the report. Incorporated same in the report.	0.30
Fri	01/28/2022	Receipt and review of the motion record.	0.20
Wed	02/09/2022	Receipt, review and approve payroll.	0.50
Mon	02/14/2022	Receipt, review and approve payables/payroll.	0.30
Thur	02/24/2022	Receipt, review and approve disbursements. Receipt, review and approve payroll.	0.50
Fri	03/04/2022	Receipt and review of the closing documents.	1.20
Mon	03/07/2022	Email exchanges regarding closing and inventory count.	0.20
Tues	03/08/2022	Receipt, review and approve payables and payroll. Receipt, review and execute closing documents. Review of multiple emails regarding closing. Various calls regarding same.	1.80
Thur	03/10/2022	Receipt, review and approve payables.	0.20
Wed	03/23/2022	Receipt, review and approve payables.	0.20
		Mukul Manchanda (MMA)	8.10
<b>Paula Amaral (PAM)</b>			

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22  
 - File ID: AABLES-R: to AABLES-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
<u>Paula Amaral (PAM)</u>			
Tues	01/11/2022	Receive and organize payroll information and invoices payable, Prepare payroll including calculating source deductions and pay statements. Prepare requisitions for processing of payments for payroll and payables. Calculate source deductions and prepare requisition for payment.	3.00
Thur	01/13/2022	Prepare requisition for return of purchaser deposit.	0.30
Fri	01/14/2022	Preparation of requisitions for posting as per bank statements.	1.00
Mon	01/17/2022	Request sales reports for data room, assemble reports and upload to R drive.	1.00
Tues	01/18/2022	Request additional sales reports for data room and prepare annual sales analysis and analysis of prescription count by month.	1.00
Wed	01/19/2022	Preparation of requisitions as per bank transaction statement.	1.00
Thur	01/20/2022	Summarize new prescriptions and refills by month for 2021 and forward for review. Prepare NDA and Offer Summary to date.	2.50
Mon	01/24/2022	Prepare Statement of Receiver for fourth report. Contact CRA and discuss results of trust exams, audits and proof of claims for HST and payroll and prepare summary of results. Revise offer summary spreadsheet.	1.40
Tues	01/25/2022	Receive payroll information, prepare payroll calculations, prepare requisitions and submit for approval. Receive payables and prepare requisitions and submit for approval. Redact and assemble appendices for fourth report.	2.00
Wed	01/26/2022	Prepare requisition for debit and credit transactions on bank statement for posting.	1.50
Thur	01/27/2022	File HST return.	0.50
Mon	01/31/2022	Prepare cash analysis to determine to cash needed for payables. Assist with bank reconciliation, prepare requisition for missing transaction and submit for posting.	0.30
Fri	02/04/2022	Prepare requisitions for debits and credits on bank reports for posting.	1.50
Tues	02/08/2022	Receive payroll and pharmacist invoice and save to drive. Prepare payroll calculations and requisitions for approval.	1.10
Wed	02/09/2022	Prepare requisitions for posting of debit and credit transactions on bank statement Review Trust Exam results and update spreadsheet.	0.80
Thur	02/10/2022	Prepare cash analysis to determine cash needs	0.20
Mon	02/14/2022	Prepare T4s for employees.	3.00
Tues	02/15/2022	Reconcile difference for payroll remittances calculated versus remitted. Finalize T4s for employees	1.50
Fri	02/18/2022	Send email to employees requesting payroll information.	0.10
Tues	02/22/2022	Receive and review payroll information and invoices. Calculate source deductions and prepare payroll statements. Prepare requisitions for payments and submit for approval.	2.00
Wed	02/23/2022	Prepare requisitions for debits and credits as per bank statements for posting. Receive email from insurance company regarding insurance policy renewal and respond to questions.	2.10

Filters Used:

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- File ID: AABLES-R: to AABLES-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
<u>Paula Amaral (PAM)</u>			
Thur	02/24/2022	Assist with reconciliation and prepare requisition for debit and credit transactions.	0.40
Fri	02/25/2022	Prepare additional T4 and file using Netfile. Prepare a copy for mailing to employee.	0.50
Mon	02/28/2022	Prepare cash analysis to determine cash needed for payments. Prepare requisition for posting for debit and credit transaction on bank statement. Prepare requiaitions for transfer of dunds.	1.20
Wed	03/02/2022	Receive Notice of Assessment for RP0002 account and prepare reconciliation of annual payroll.	3.00
Mon	03/07/2022	Contact WSIB to inform of closure of account and request clearance certificate. Receive clearance certificate and forward to Phil.	0.20
Tues	03/08/2022	Prepare payroll including calculations of source deductions and requisitions for payroll and payables.	1.70
Wed	03/09/2022	Prepare requisition for payment of insurance. Calculate source deductions remittance amount and prepare requisition.	0.70
Wed	03/23/2022	Prepare requisitions for bank statement debits and credits and submit for posting	1.00
Thur	03/24/2022	Prepare 2022 T4s. Calculate final source deductions to remit to Receiver General. Assist with preparation of Appendices for court report. Prepare summary of offers for report. Review all NDAs and update list for report.	5.00
Mon	03/28/2022	Receive invoices, review and prepare requisitions for approval and payment.	0.70
Wed	03/30/2022	Review entries in ledger and update Receiver's Statement of Receipts and Disbursements to March 21,2022.	0.70
Thur	03/31/2022	Review WIP, outstanding payables including legal fees, source deductions and other Receiver General amounts and update Distribution report.	0.70
Paula Amaral (PAM)			43.60
<u>Philip H. Gennis (PGE)</u>			
Wed	01/05/2022	Telephone discussion with Purchaser and Purchaser's Counsel;	0.50
Thur	01/06/2022	Lengthy telephone discussion with Purchaser regarding his concerns over the purchase.	0.50
Tues	01/11/2022	Multiple email exchanges with Yousef Hanna regarding his issues with waiving conditions; telephone discussions with Rod Randall at CWB; email confirmation to CWB regarding failure of buyer to waive conditions; receipt and review of final email from Yousef Hanna advising that he would not be waiving conditions and providing counter-proposal to purchase scripts and inventory instead; transmittal of this final email tothe Bank and to Counsel; telephone discussions with Listing Broker instructing him to go back to the other two bidders and ascertain what, if any, each are prepared to offer for the pharmacy;Email exchange and telephone discussion with Landlord's Agent regarding rental arrears; receipt and review of email from DM confirming willingness to stay until the end of February;	2.00



## Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22  
 - File ID: AABLES-R: to AABLES-R:

## Time Detail by File &amp; Employee ARA

Printed on: 4/05/22

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
<u>Philip H. Gennis (PGE)</u>			
Tues	01/11/2022	Email exchange and telephone discussion with Landlord's Agent regarding Assignment of Lease to Purchaser; review of rental arrears; receipt and review of email from DM confirming willingness to stay until the end of February;	0.50
Wed	01/12/2022	Email to Counsel outlining continued sales process in the face of failure of Yousef to waive conditions; telephone discussion with Counsel. email t Counsel outlining previous offers submitted by Ash Faltous and Raouf Basilius.	0.75
Fri	01/14/2022	Receipt and review of fresh offer to purchase from Raouf Basilius; revise offer; telephone discussion and email exchanges with Receiver's Counsel; telephone discussions with Maged Bebawy regarding Basilius offer and requesting him to reach out to the other purchaser from Sale Process II;	1.50
Mon	01/17/2022	Receipt and review of Offer received from Ash Faltous; email exchange with Ash Faltous; multiple emails to and from Maged Bebawy; email exchange and telephone discussions with MM regarding proposed course of action relative to Basilius offer; email exchange and telephone discussion with Receiver's Counsel; receipt and review of updated financial reports relative to pharmacy business; email exchange with Counsel for Raouf Basilius;	1.25
Tues	01/18/2022	Telephone call and multiple email exchanges with with Counsel for Raouf Basilius; preliminary drafting of Fourth Report to Court for motion scheduled for February 1, 2022; lengthy telephone discussion with Ash Falatous regarding his offer on pharmacy;	1.00
Wed	01/19/2022	Email exchange with Ash Falatous; telephone discussion and email to Rod Randall confirming execution of Falatous Offer and responding to request for approximate recovery from inventory at Bless Hui and Script andInventory for Sigma;email exchange with Bernard Lefebvre at McKesson regasrding PMSI claim ; receipt and review of response confirming that nothing is owing; email exchange with Landlord regarding lease assignment; finalizing offer with Ash Falatous; telephone discussion with Ash Falatous regarding Pharmasave ROFR; email exchangewith John Gerges regarding prior termination by Pharmasave of franchise areement; email to Pharmasave requesting confirmation of termination; receipt and review of email from Pharmasave confirming termination; forwarding Pharmasave email to Ash Falatous; review and revise draft Sale Approval and Vesting Order and transmit same to Ash Faltous for inclusion in his offer;	1.25
Thur	01/20/2022	Final review and execution of Falatous Offer; email to Counsel for Basilius confirming rejection of his clients last offer; confirmation of DM's willingness to stay on until March 15th if needed; receipt and review appendices applicable to request for approval of sale of pharmacy to Ash Falatous; telephone discussion and email exchange with Keith Fong, representative of Landlord; revisions to Fourth Report;	2.25
Fri	01/21/2022	Revisions to Fourth Report; assembly of appendices;	0.50
Mon	01/24/2022	Edits to Fourth Report; review and assemble Appendices; receipt and response to email from Purchaser coordinatng access; execution of OCP Form regarding sale of pharmacy; receipt and review of response to purchaser enquiries. review status of CRA and WEPP Assessments; review of Interim SRD;;	0.75
Wed	01/26/2022	Email exchange with Debbie Smith, Credit Manager at K&F regarding PMSI recovery; finalize Fourth Report and submission to Counsel with Appendices.	0.50

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AABLES-R: to AABLES-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
<u>Philip H. Gennis (PGE)</u>			
Thur	01/27/2022	Receipt and review of Motion Record for return date February 1, 2022;	0.50
Tues	02/01/2022	Attendance before HHJ Conway and obtaining sale approval and vesting order; email communication to Purchaser and to Rod Randall at CWB Maxium; email exchange with Purchaser confirming AVO; telephone discussion with Purchaser regarding his interaction with Landlord; telephone discussion with Property Manager in an effort to expedite lease assignment; telephone discussion with Counsel for Purchaser;	1.50
Thur	02/10/2022	Telephone discussion with Purchaser regarding progress with OCP and ODB; telephone discussion with OCP; telephone discussion with Landlord regarding lease assignment; telephone discussion with OCP regarding expediting approvals.	1.20
Tues	02/22/2022	Email exchange and telephone discussion with Landlord;	0.25
Wed	02/23/2022	Email exchange with Counsel regarding closing; telephone discussion with OCP regarding possible expediting of approval process;	0.50
Thur	02/24/2022	Email exchange and telephone discussion with Purchaser and Purchaser's Counsel; email to Counsel regarding closing of sale; email from insurance broker confirming extension of existing policy to March 31, 2022 rather than a full 3 month new policy;	0.75
Fri	02/25/2022	Email exchange and telephone discussion with property manager regarding lease assignment to purchaser;	0.25
Mon	02/28/2022	Email exchange and telephone discussion with Keith Fong property manager for Landlord regarding assignee approval; receipt and review of email exchange between Purchaser and property manager;	0.50
Tues	03/01/2022	Email exchange with Counsel for Purchaser regarding extension of closing to March 8th; email exchange confirming inventory Count for March 7th at 5pm; receipt and review of Purchaser's Insurance Coverage Certificate for Landlord; lengthy telephone discussion with Landlord regarding Assignment and related documents; email exchange with Purchaser confirming date and time of inventory count;	1.50
Wed	03/02/2022	Email exchange with Counsel for Purchaser and provision of copies of lease renewals in response thereto; telephone discussion with Counsel for Purchaser regarding lease assignment documents; email to Receiver's Counsel confirming security deposits being held by Landlord and to be adjusted on closing; email to property manager requesting statements with respect to rental arrears owing as at November 25, 2020; receipt and review of Closing Agenda;	1.50
Thur	03/03/2022	Receipt of email from Counsel for Purchaser regarding purported Lease Assignment Fee in the amount of \$10,000; telephone discussions with Landlord in this regard confirming that the reference to \$10,000 was not an admin fee but rather a confirmation of the amount of the security deposit being held by the Landlord and to be credited to the Receiver on closing; discussions with Landlord regarding lease assignment fee previously charged on failed sale in the amount of \$2,000 plus HST; email exchange with Counsel regarding Lease Assignment Fee; receipt of email from Landlord confirming amount of arrears owing as at the date of the Receiver's appointment;	1.75
Fri	03/04/2022	Review of draft Closing Agenda; review of draft closing documents (Vendor and Purchaser); review of draft HST Election Form;	1.00

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AABLES-R: to AABLES-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
<u>Philip H. Gennis (PGE)</u>			
Sun	03/06/2022	Email exchange and telephone discussion with Purchaser regarding inventory count;	0.25
Mon	03/07/2022	Dealing with request for WSIB Certificate; receipt and transmittal of executed closing documents; email exchanges with McKesson confirming Purchaser's confirmation of account status with supplier; transmittal of Vendor's signed documents; receipt and review of Draft Landlord Assignment; email to Counsel providing confirmation of arrears to be paid on closing pursuant to undertaking; email exchange with Receiver's Counsel regarding payment of arrears and lease assignment fee; email to Counsel for Receiver regarding cash float left in pharmacy; email to Purchaser's Counsel regarding Landlord matters; review of draft Lease Assignments and telephone discussion with Receiver's Counsel in this regard to discuss revisions; confirmation of arrears owing to Landlord; receipt and review of pre-closing inventory count and conveying same to Receiver's Counsel for inclusion on Statement of Adjustments; multiple emails and telephone discussions with Counsel for Purchaser related to upcoming closing; email to Receiver's Counsel confirming inventory count and fee for purposes of SOA;	2.75
Tues	03/08/2022	Receipt and review of Draft SOA and email response to Counsel regarding questions arising therefrom; receipt of email exchanges between Counsel for Receiver and Counsel for Purchaser related to closing; email exchange with Receiver's Counsel regarding business style utilized by pharmacy; email exchange between Counsel regarding SOA; email enquiry regarding business style utilized by pharmacy; email exchange with Counsel for Purchaser confirming that Lease Assignment fee of \$2500 plus HST can be paid post-closing; with Counsel and Receiver regarding Lease Assignment document and fee to be paid the Landlord therefor; email from Receiver's Counsel enclosing draft Receiver's Certificate; email from MM enclosing executed revised HST Election; Receipt and review of draft Lease Assignments; email from Receiver's Counsel confirming that drafts are now in final form and may be executed; review of final SOA; email exchange with Landlord regarding arrears outstanding, admin fee for lease assignment and wire transfer coordinates to facilitate payment once closing proceeds received; email from Receiver's Counsel regarding Business Name cancellation; receipt and transmittal of executed closing documents; telephone discussion with Brendan Bissel regarding release of closing docs; execution of Receiver's Certificate and transmittal to Receiver's Counsel for re-transmittal to Purchaser's Counsel once closing proceeds are received; email exchange with Counsel for Purchaser regarding fully executed Lease Assignments; email exchange with Purchaser's Counsel confirming wire transfer of closing proceed; confirming closing to CWB;	3.75
Fri	03/11/2022	Email to McKesson requesting closing of account; telephone discussion with Landlord	0.25
Wed	03/23/2022	Initial draft of Fifth Report;	0.75
Thur	03/24/2022	Final revisions to Initial draft report to Court and assembly of Appendices;	0.50
Wed	03/30/2022	Review of Distribution Analysis	0.20
		Philip H. Gennis (PGE)	<u>32.90</u>
<u>Susan Downey (SDW)</u>			

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AABLES-R: to AABLES-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
<u>Susan Downey (SDW)</u>			
Mon	02/07/2022	Respond to Linh re: pharmacy accreditation renewal	0.10
Wed	02/09/2022	General	0.00
Tues	02/22/2022	Preparing schedule of payments to secured creditor/receiver's borrowing, unpaid invoices/WIP. Review of e-mail from Linh re: survey and response.	0.50
Thur	02/24/2022	Process disbursements including rent. Review utility and other providers in preparation for sale on March 1st.	0.80
Mon	02/28/2022	Respond to Linh's e-mails re: termination/severance. Cancel inventory count for this evening, Contact ESI about provider number not working.	0.30
Tues	03/01/2022	E-mail to landlord regarding rent. E-mail to Mike at Inventory Solutions regarding closing date and inventory count. Prepare cheque for courier.	0.30
Thur	03/03/2022	Processing disbursements and updating Gerges trust account statement	0.40
Thur	03/03/2022	Receipt and review and filing of WEPP Statement	0.20
Tues	03/08/2022	Call with Rogers regarding transfer of account. Complete form and send to purchaser for additional information.	0.40
Thur	03/10/2022	Process disbursements and Review of and uploading files to R:Drive	0.40
Wed	03/16/2022	Process disbursements	0.20
Fri	03/18/2022	Processing disbursements	0.20
Tues	03/29/2022	Process receipts	0.20
		Susan Downey (SDW)	4.00
		Total for File ID AABLES-R:	130.80
		Grand Total:	130.80



July 12, 2023

Invoice #: 12534

Bless Hui Pharma Inc. o/a Hui's Pharmasave

Billing Period: Apr 30, 2023

## Invoice

RE: Bless Hui Pharma Inc. o/a Hui's Pharmasave

FOR PROFESSIONAL SERVICES RENDERED in the period April 1, 2022 to April 30, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	9.25	\$525.00	\$4,856.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	2.40	375.00	900.00
Mukul Manchanda, CPA, CIRP, LIT	2.80	450.00	1,260.00
Eileen Sturge	0.80	250.00	200.00
Susan Downey	6.60	165.00	1,089.00
Paula Amaral	14.50	290.00	4,205.00
Others	3.00	225.00	675.00
Total Professional fees	39.35	\$335.08	\$13,185.25
Discount			(1,205.00)
HST			1,557.43
Reimbursable Expenses			
Courier			\$36.28
Total Reimbursable expenses			\$36.28
HST on expenses			\$4.72
Total			<u><u>\$13,578.68</u></u>

HST Registration #R103478103

(AABLES-R)

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AABLES-R: to AABLES-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Tues	04/05/2022	General	0.80
			<b>Eileen Sturge (EST) 0.80</b>
<b>Frieda Kanaris (FKA)</b>			
Mon	04/11/2022	Pickup and deposit cheques.	0.50
			<b>Frieda Kanaris (FKA) 0.50</b>
<b>Gillian Goldblatt (GGO)</b>			
Fri	04/01/2022	review and approve bank reconciliation.	0.10
Thur	04/07/2022	review and approve disbursement.	0.10
Mon	04/11/2022	review and approve cheque requisitions.	0.50
Tues	04/12/2022	approve wire transfer	0.10
Thur	04/14/2022	review and approve disbursements.	0.20
Fri	04/29/2022	review and approve disbursement.	0.10
Mon	06/13/2022	review and approve bank reconciliation.	0.10
Tues	07/05/2022	review and approve bank reconciliation.	0.10
Thur	07/07/2022	review and approve disbursement.	0.10
Wed	07/13/2022	review and approve disbursement.	0.10
Mon	08/08/2022	review and approve bank reconciliation.	0.10
Wed	09/07/2022	review and approve bank reconciliation.	0.10
Tues	10/11/2022	review and approve bank reconciliation.	0.10
Wed	11/02/2022	Review and approve bank reconciliation.	0.10
Thur	12/01/2022	review and approve bank reconciliation.	0.10
Fri	01/13/2023	review and approve bank reconciliation.	0.10
Wed	02/01/2023	review and approve bank reconciliation.	0.10
Thur	03/09/2023	review and approve bank reconciliation.	0.10
Tues	04/04/2023	review and approve bank reconciliation.	0.10
			<b>Gillian Goldblatt (GGO) 2.40</b>
<b>Haran Sivanathan (HSI)</b>			
Tues	04/12/2022	cheques/wire transfer	0.40
Thur	04/14/2022	cheques/wire transfer	0.40
			<b>Haran Sivanathan (HSI) 0.80</b>
<b>Inga Friptuleac (IFR)</b>			
Tues	04/05/2022	Issue cheque	0.10
Tues	04/12/2022	Deposit	0.10
Thur	04/28/2022	Postings	0.30
Thur	05/19/2022	Issue cheques	0.20
Mon	06/27/2022	Issue cheques	0.30
Thur	07/07/2022	DEposit, Issue chq	0.20
Fri	07/15/2022	Issue chq	0.10
Thur	10/13/2022	Deposit	0.10
Thur	12/29/2022	General	0.20
Thur	04/27/2023	Deposit	0.10
			<b>Inga Friptuleac (IFR) 1.70</b>
<b>Mukul Manchanda (MMA)</b>			
Tues	04/05/2022	Prepare interim R&D and cost analysis and emailed same to R. Randall.	0.30
Fri	04/08/2022	Participated in a conference call with B. Wyatt and T. Hokinson.	0.20
Wed	05/11/2022	review and approve disbursements	0.20

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AABLES-R: to AABLES-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 2 of 4

**File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)**

Day	Date	Memo	B-Hrs
<b>Mukul Manchanda (MMA)</b>			
Mon	06/20/2022	Receipt, review and approve payables.	0.20
Tues	07/12/2022	Receipt, review and approve reimbursement to the purchaser.	0.20
Fri	10/07/2022	Receipt, review and edit the funds analysis.	0.30
Tues	10/11/2022	Receipt, review and approve payables. Receipt and review of the revised funds analysis.	0.30
Thur	10/13/2022	Receipt and review of HST refund from CRA. Instructed P. Amaral to update the funds analysis with same.	0.20
Fri	10/14/2022	Receipt and review of an email from B. Bissell providing accounting for legal fees outstanding. Instructed P. Amaral to update the funds analysis with updated legal numbers. Receipt and review of the updated funds analysis.	0.30
Wed	10/19/2022	Receipt and review of the final funds analysis. Review of supporting documents.	0.30
Tues	11/08/2022	Finalize the funds analysis and emailed same to R. Randall including the update from CRA.	0.30
<b>Mukul Manchanda (MMA)</b>			<b>2.80</b>
<b>Paula Amaral (PAM)</b>			
Tues	12/21/2021	Receipt and review of payroll information, preparation of pay statements and requisitions for processing of payment.	2.00
Fri	04/01/2022	Prepare requisitions for debits and credits as per bank statement and submit for posting. Receive updated claim information from CRA auditor and update table and distribution report.	1.40
Mon	04/04/2022	Update Distribution sheet with updated WIP and invoices, PMSI claim, receiver general claims and legal fees.	0.50
Mon	04/11/2022	Calculate source deduction remittance, prepare requisition and submit for approval.	0.20
Mon	04/18/2022	Prepare HST return and file with CRA	0.40
Wed	04/27/2022	Prepare WSIB premium reporting and submit via online portal.	0.30
Thur	04/28/2022	Prepare Form 342 to request permission to not file corporate returns for missing periods.	0.50
Fri	04/29/2022	Prepare requisition for debits and credits in bank account and submit for posting	0.50
Mon	05/02/2022	Reconcile payroll and discuss outstanding amount with CRA.	0.50
Thur	05/05/2022	Review Form 342s and submit for signature. Prepare fax and send to CRA.	0.20
Fri	05/06/2022	Prepare requisitions for payables.	0.50
Mon	05/09/2022	Prepare requisitions for payables and submit for approval.	0.30
Thur	06/09/2022	Prepare ROEs for employees.	3.00
Wed	07/20/2022	Contact WSIB to close account. Contact CRA to get update on payroll account and address CPP and EI discrepancy report.	1.00
Mon	07/25/2022	Filing of HST return using Netfile.	0.10
Thur	09/08/2022	Receive and respond to email from CRA agent with update on HST amounts owing and expected refund.	0.20
Mon	09/26/2022	Receive and respond to email regarding following up on a call from WSIB regarding debt pre receivership.	0.10
Fri	10/07/2022	Review WIP, legal fees and balance of funds and prepare funds analysis spreadsheet.	0.40

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AABLES-R: to AABLES-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 3 of 4

**File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Tues	10/11/2022	Review outstanding AR on receivership files and add to spreadsheet. Revise spreadsheet as per instructions.	0.20
Fri	10/14/2022	General	0.40
Mon	10/17/2022	Update funds analysis as per instructions from Phil.	0.20
Mon	10/24/2022	File HST return for September.	0.20
Mon	10/31/2022	Receive and respons to email from CRA agent regarding status of refunds.	0.20
Fri	11/25/2022	Update Funds Analysis spreadsheet to November 25th.	0.50
Tues	01/31/2023	File December 2022 HST return using Netfile.	0.10
Fri	02/17/2023	Receive bank statements from Company. Trace payments on statements with payments expected in accounts receivable. Update report to include findings.	0.20
Mon	04/03/2023	Preparation and filing of HST return using Netfile. Review WIP to date and balance in bank account and update bank analysis spreadsheet and proposed payment schedule..	0.40
<b>Paula Amaral (PAM)</b>			<b>14.50</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	04/05/2022	Review final draft distribution analysis;	0.20
Tues	04/12/2022	Email exchange with K&F regarding	0.25
Thur	04/14/2022	Email exchange regarding outstanding returns holding up HST refunds;	0.50
Fri	04/22/2022	Review of invoices from Landlord regarding CAM charges for period ending March 7, 2022; internal discussions in this regard;	0.50
Fri	05/06/2022	Email exchange with Bernard Lefebvre of McKesson with respect to outstanding PMSI claims;	0.50
Tues	05/10/2022	Email exchange with purchaser regarding rental arrears for additional rent payable by Receiver;	0.25
Mon	06/06/2022	Receipt and review of email from Landlord regarding additional rent payable; feview of documentary evidence of payable and approve payment thereof;	0.50
Tues	07/26/2022	Review of internal report updating status of outstanding HST recoveries;	0.25
Thur	07/28/2022	File review in advance of drafting final report to Court on motion for distribution and discharge;	0.75
Fri	08/12/2022	Document review for final report; review of HST refund status.	0.75
Wed	08/24/2022	Review receipts and disbursements for inclusion in advance of drafting final report to Court;	1.00
Wed	08/31/2022	Review status of HST refunds and priority claims;	0.50
Thur	09/08/2022	Email exchange and telephone discussion with PA regarding correspondence from CRA on HST issue.	0.50
Thur	09/29/2022	Preliminary drafting of final report to court	0.30
Fri	10/07/2022	Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions;email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysisReview draft distribution analysis;	0.60
Tues	10/11/2022	Review revised funds analysis;	0.25
Wed	10/12/2022	Email exchanhge and telephone discussion with Debbie Smith at Kohl & Frisch;	0.25



Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AABLES-R: to AABLES-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Fri	10/14/2022	Receipt and review of professional fee analysis from Counsel for the Receiver; review of revised funds analysis in light of revised numbers from Counsel;	0.25
Mon	10/17/2022	Review of further revised financial analysis; email exchanges internal; receipt and review of email from Counsel for Receiver.	0.15
Wed	10/19/2022	Email exchange and telephone discussion with Kohl and Frisch regarding timeline for PMSI payout.	0.25
Thur	12/15/2022	Email exchange and telephone discussion with Debbie Smith, credit manager at Kohl and Frisch.	0.50
Wed	12/28/2022	Revisions to draft of final report to Court;	0.25
<b>Philip H. Gennis (PGE)</b>			<b>9.25</b>
<b>Susan Downey (SDW)</b>			
Fri	04/01/2022	Prepare/process Receivers invoices for payment. Call to TD bank regarding Point of Sale terminal and directions for returning.	1.00
Sun	04/03/2022	Pay final balance on Rogers account. Discussion with Rogers and e-mail to Rogers/Purchasers	0.20
Thur	04/14/2022	Prepare disbursement	0.20
Mon	04/25/2022	Receipt and review of Lease Statement from Shiu Pong. Call to landlord to confirm amounts. Discussion with Phil regarding statement and e-mail to Ash/Lana regarding over due Rogers bill.	0.40
Tues	04/26/2022	Discussion with Phil and e-mail to Landlord requesting invoices for CAM expenses	0.20
Tues	05/03/2022	Discussion with Phoenix regarding end of year charges not accounted for at time of sale	0.20
Mon	05/09/2022	Drafting 246(2) Report	0.20
Tues	05/10/2022	Drafting 246(2) Report	0.50
Thur	05/12/2022	Finalize 246(2) report	0.30
Wed	06/01/2022	E-mail to property management re: statement	0.20
Mon	06/06/2022	Review and reconciliation of rent owed on both units. Call to property management. Discussion with Phil. Prepare cheque requisitions for final rent payments.	1.00
Wed	06/15/2022	Processing disbursements	0.50
Wed	06/22/2022	E-mail to property manager re: rent arrears cheque to be couriered	0.10
Thur	06/30/2022	Process disbursements and call to Shred-it re invoices	0.40
Thur	07/07/2022	Process disbursement	0.20
Mon	08/22/2022	Receipt and filing of WEPPA statement	0.10
Wed	09/14/2022	Receipt and scan of HST assessment	0.20
Thur	10/13/2022	Process receipt of HST refund cheque	0.20
Mon	11/07/2022	Prepare 246(2) report and file with OR	0.50
<b>Susan Downey (SDW)</b>			<b>6.60</b>
<b>Total for File ID AABLES-R:</b>			<b>39.35</b>
<b>Grand Total:</b>			<b>39.35</b>



September 25, 2023

Invoice #: 12581

Bless Hui Pharma Inc. o/a Hui's Pharmasave

Billing Period: Aug 31, 2023

## Invoice

RE: Bless Hui Pharma Inc. o/a Hui's Pharmasave

FOR PROFESSIONAL SERVICES RENDERED in the period May 1, 2023 to August 31, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	1.55	\$525.00	\$813.75
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.30	375.00	112.50
Mukul Manchanda, CPA, CIRP, LIT	1.40	450.00	630.00
Susan Downey	0.60	165.00	99.00
Paula Amaral	0.50	290.00	145.00
Azeem Shah	0.40	215.00	86.00
Others	0.60	225.00	135.00
Total Professional fees	5.35	\$378.80	\$2,021.25
Courtesy discount			(154.00)
HST			242.74
Total			<u>\$2,109.99</u>

HST Registration #R103478103

(AABLES-R)

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AABLES-R: to AABLES-R:

**File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)**

Day	Date	Memo	B-Hrs
<b>Azeem Shah (ASA)</b>			
Wed	08/30/2023	Prepared SRD and invoices as directed	0.40
<b>Azeem Shah (ASA)</b>			<b>0.40</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	05/01/2023	Receipt, review and Bank reconciliation.	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>0.30</b>
<b>Haran Sivanathan (HSI)</b>			
Thur	07/20/2023	Cheques	0.40
Mon	08/28/2023	General	0.20
<b>Haran Sivanathan (HSI)</b>			<b>0.60</b>
<b>Mukul Manchanda (MMA)</b>			
Fri	06/02/2023	Receipt and review of multiple email communication from P.Gennis and P.Amaral containing the third party Agreement and fund analysis.	0.20
Mon	06/05/2023	Receipt and review of email from R.Randall and P.Gennis regarding the analysis and containing the excel file of WIP and AR payments.	0.10
Tues	06/06/2023	Receipt and review of multiple email from P.Gennis and R.Randall regarding fund analysis.	0.40
Wed	06/07/2023	Receipt and review of multiple email from P. Amaral, R. Randall and P. Gennis with regards to distribution sheet.	0.20
Thur	06/08/2023	Receipt and review of email from P,Gennis containing the spreadsheet to show the flow of funds.	0.10
Sat	06/10/2023	Receipt and review of email from P. Gennis to P.Amaral regarding the file.	0.10
Mon	06/12/2023	Receipt and review of multiple email from P.Gennis, R.Randall and E.Sturge regarding the file and third party deposit agreement.	0.30
<b>Mukul Manchanda (MMA)</b>			<b>1.40</b>
<b>Paula Amaral (PAM)</b>			
Tues	06/13/2023	Filing of HST return.	0.30
Wed	08/23/2023	Prepare and file HST return.	0.20
<b>Paula Amaral (PAM)</b>			<b>0.50</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	05/09/2023	Review and execute BIA Report and Interim SRD.	0.25
Thur	05/11/2023	Drafting Sixth Report to Court;	0.40
Fri	05/19/2023	Further drafting of sixth report;	0.40
Thur	06/08/2023	Email exchange with Bernard Lefebvre at McKesson regarding status of file; email to Rod Randall at CWB responding to his email enquiry and providing updated schedules for his consideration;	0.50
<b>Philip H. Gennis (PGE)</b>			<b>1.55</b>
<b>Susan Downey (SDW)</b>			
Mon	05/08/2023	Preparing 246 Report	0.60
<b>Susan Downey (SDW)</b>			<b>0.60</b>
<b>Total for File ID AABLES-R:</b>			<b>5.35</b>
<b>Grand Total:</b>			<b>5.35</b>

**This is Exhibit “2” of the Affidavit of**

**MUKUL MANCHANDA**

**Sworn before me on this 23rd day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for MSI Spergel Inc.  
and Spergel & Associates Inc.  
Expires September 21, 2025



April 03, 2022

Invoice #: 12328

Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy

Billing Period: Mar 31, 2022

## Invoice

RE: Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy

FOR PROFESSIONAL SERVICES RENDERED in the period January 1, 2022 to March 31, 2022, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	0.30	\$525.00	\$157.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.50	375.00	187.50
Mukul Manchanda, CPA, CIRP, LIT	0.20	450.00	90.00
Eileen Sturge	0.60	250.00	150.00
Susan Downey	2.30	165.00	379.50
Paula Amaral	3.40	290.00	986.00
Others	0.50	225.00	112.50
Total Professional fees	7.80	\$264.49	\$2,063.00
Courtesy Discount			(212.50)
HST			240.57
Total			<u>\$2,091.07</u>

HST Registration #R103478103

(AAMEDI-R)

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AAMEDIR- to AAMEDIR-

Time Detail by File & Employee ARA

Printed on: 4/03/22

Page 1 of 2

**File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR-)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Wed	01/19/2022	Admin on file	0.60
			<b>Eileen Sturge (EST) 0.60</b>
<b>Gillian Goldblatt (GGO)</b>			
Wed	01/05/2022	review and approve bank reconciliation.	0.10
Thur	02/03/2022	review and approve bank reconciliation.	0.10
Fri	02/25/2022	review and approve disbursement.	0.10
Fri	03/04/2022	review and approve bank rec.	0.10
Thur	03/24/2022	review and approve disbursement.	0.10
			<b>Gillian Goldblatt (GGO) 0.50</b>
<b>Inga Friptuleac (IFR)</b>			
Thur	01/13/2022	Deposit, postings	0.20
Fri	01/28/2022	Postings	0.10
Thur	02/24/2022	Issue cheque	0.10
Thur	03/24/2022	Issue chq	0.10
			<b>Inga Friptuleac (IFR) 0.50</b>
<b>Mukul Manchanda (MMA)</b>			
Wed	03/23/2022	Receipt, review and approve payables.	0.20
			<b>Mukul Manchanda (MMA) 0.20</b>
<b>Paula Amaral (PAM)</b>			
Mon	01/24/2022	Contact CRA and discuss results of trust exams, audits and proof of claims for HST and payroll and prepare summary of results.	0.30
Thur	01/27/2022	File HST return	0.50
Wed	02/09/2022	Review Trust Exam results and update spreadsheet.	0.20
Thur	02/10/2022	Contact WSIB to close account.	0.30
Wed	02/16/2022	Receive claim from CRA for HST and payroll and save to drive and update spreadsheet.	0.20
Mon	02/28/2022	Filing of HST return, including reviewing of trial balance, preparing return and filing via nefile.	0.50
Tues	03/29/2022	Review entries in ledger and update Receiver's Statement of Receipts and Disbursements to March 21, 2022.	0.70
Wed	03/30/2022	Review WIP, outstanding payables including legal fees, source deductions and other Receiver General amounts and update Distribution report.	0.70
			<b>Paula Amaral (PAM) 3.40</b>
<b>Philip H. Gennis (PGE)</b>			
Mon	01/24/2022	Review of interim SRD; review status of CRA and WEPP assessments;	0.10
Wed	03/30/2022	Review of Distribution Analysis	0.20
			<b>Philip H. Gennis (PGE) 0.30</b>
<b>Susan Downey (SDW)</b>			
Fri	01/07/2022	Respond to Ahsan regarding Alectra cheque and arrangements for collection	0.20
Tues	02/22/2022	Preparing schedule of payments to secured creditor/receiver's borrowing, unpaid invoices/WIP	0.40
Thur	02/24/2022	Finalized billing/cheque requisition	0.80
Thur	03/03/2022	Updating Gerges trust account schedule	0.10

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AAMEDI-R: to AAMEDI-R:

Time Detail by File & Employee ARA

Printed on: 4/03/22

Page 2 of 2

**File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDI-R:)**

Day	Date	Memo	B-Hrs
<b>Susan Downey (SDW)</b>			
Wed	03/09/2022	Review Distribution schedule and prepare requisition for WEPPA payment	0.50
Thur	03/10/2022	General	0.20
Wed	03/23/2022	Return call to CRA re: HST account	0.10
<b>Susan Downey (SDW)</b>			<b>2.30</b>
<b>Total for File ID AAMEDI-R:</b>			<b>7.80</b>
<b>Grand Total:</b>			<b>7.80</b>



July 12, 2023

Invoice #: 12541

Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy

Billing Period: Apr 30, 2023

## Invoice

RE: Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy

FOR PROFESSIONAL SERVICES RENDERED in the period April 1, 2022 to April 30, 2023, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	6.10	\$525.00	\$3,202.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.30	375.00	487.50
Mukul Manchanda, CPA, CIRP, LIT	2.10	450.00	945.00
Eileen Sturge	0.80	250.00	200.00
Susan Downey	2.40	165.00	396.00
Paula Amaral	4.70	290.00	1,363.00
Others	0.40	225.00	90.00
Total Professional fees	17.80	\$375.51	\$6,684.00
Courtesy Discount			(491.00)
HST			805.09
Total			<u>\$6,998.09</u>

HST Registration #R103478103

(AAMEDI-R)



## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAMEDIR- to AAMEDIR-
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 1 of 3

**File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR-)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Tues	04/05/2022	Admin on file	0.80
<b>Eileen Sturge (EST)</b>			<b>0.80</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	04/04/2022	review and approve bank reconciliation.	0.10
Thur	04/14/2022	review and approve disbursements.	0.10
Mon	06/13/2022	review and approve bank reconciliation.	0.10
Wed	07/06/2022	review and approve bank reconciliation.	0.10
Mon	08/08/2022	review and approve bank reconciliation.	0.10
Wed	09/07/2022	review and approve bank reconciliation.	0.10
Tues	10/11/2022	review and approve bank reconciliation.	0.10
Thur	11/03/2022	Review and approve bank reconciliation.	0.10
Mon	12/12/2022	review and approve bank reconciliation.	0.10
Sun	01/15/2023	review and approve bank reconciliation.	0.10
Wed	02/01/2023	review and approve bank reconciliation.	0.10
Thur	03/09/2023	review and approve bank reconciliation.	0.10
Tues	04/04/2023	review and approve bank reconciliation.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>1.30</b>
<b>Haran Sivanathan (HSI)</b>			
Mon	11/21/2022	review file	0.20
<b>Haran Sivanathan (HSI)</b>			<b>0.20</b>
<b>Inga Friptuleac (IFR)</b>			
Mon	09/12/2022	Posting	0.10
Fri	04/28/2023	Deposit	0.10
<b>Inga Friptuleac (IFR)</b>			<b>0.20</b>
<b>Mukul Manchanda (MMA)</b>			
Tues	04/05/2022	Prepare interim R&D and cost analysis and emailed same to R. Randall.	0.30
Fri	10/07/2022	Receipt, review and edit the funds analysis.	0.30
Tues	10/11/2022	Receipt and review of the revised funds analysis.	0.20
Fri	10/14/2022	Receipt and review of an email from B. Bissell providing accounting for legal fees outstanding. Instructed P. Amaral to update the funds analysis with updated legal numbers. Receipt and review of the updated funds analysis.	0.30
Wed	10/19/2022	Receipt and review of the final funds analysis. Review of supporting documents.	0.30
Tues	11/08/2022	Finalize the funds analysis and emailed same to R. Randall including the update from CRA.	0.30
Thur	02/09/2023	Review of file and provided an update to R. Randall.	0.20
Fri	03/17/2023	HST refund cheque received and reviewed.	0.10
Wed	04/26/2023	Receipt, review and execution of the deposit slip shared by S.Downey.	0.10
<b>Mukul Manchanda (MMA)</b>			<b>2.10</b>
<b>Paula Amaral (PAM)</b>			
Mon	04/04/2022	Update Distribution sheet with updated WIP and invoices, PMSI claim, receiver general claims and legal fees.	0.50
Tues	04/05/2022	Revise Distribution to include transactions to March 31, 2022.	0.10
Mon	04/18/2022	Prepare HST return and file with CRA	0.20

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAMEDIR: to AAMEDIR:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 2 of 3

**File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Thur	04/28/2022	Prepare Form 342 to request permission to not file corporate returns for missing periods.	0.50
Mon	07/25/2022	Filing of HST return using Netfile.	0.10
Tues	08/16/2022	File HST return.	0.20
Wed	08/31/2022	Receive information for deposit from Moneris. Prepare requisition and submit for processing.	0.20
Tues	09/20/2022	Receive email from CRA agent with status of refund, HST returns and RC 342s. Update spreadsheet to include current information.	0.20
Fri	10/07/2022	Review WIP, legal fees and balance of funds and prepare funds analysis spreadsheet.	0.40
Tues	10/11/2022	Review outstanding AR on receivership files and add to spreadsheet. Revise spreadsheet as per instructions.	0.20
Fri	10/14/2022	General	0.30
Mon	10/17/2022	Update funds analysis as per instructions from Phil.	0.20
Fri	11/25/2022	Update Funds Analysis spreadsheet to November 25th.	0.50
Thur	12/01/2022	File HST return for Aug1-Oct 31, 2022.	0.30
Fri	01/06/2023	Receive and respond to email from RA agent regarding status of HST refunds.	0.10
Mon	01/16/2023	Review balance in accounts and update spreadsheet with balances and outstanding payables.	0.10
Thur	02/09/2023	Review email from CRA agent, review HST returns received and outstanding and prepare email summarizing status of HST returns.	0.20
Tues	02/21/2023	File HST return for Nov 1, 2022 to Jan 31, 2023 using Netfile.	0.20
Mon	04/03/2023	Review WIP to date and balance in bank account and update bank analysis spreadsheet and proposed payment schedule..	0.20
<b>Paula Amaral (PAM)</b>			<b>4.70</b>
<b>Philip H. Gennis (PGE)</b>			
Thur	10/21/2021	Preliminary drafting of Third Report to Court	1.00
Tues	04/05/2022	Review final draft distribution analysis;	0.20
Thur	07/28/2022	File review in advance of drafting final report to court on motion for distribution and discharge;	0.75
Thur	08/11/2022	Document review for final report; review of HST refund status;	0.75
Fri	08/26/2022	Review receipts and disbursements for inclusion in advance of drafting final report to Court;	0.75
Mon	08/29/2022	Review status of HST refunds and priority claims;	0.50
Fri	09/30/2022	Preliminary drafting of final report to court	0.30
Fri	10/07/2022	Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions; email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysis	0.60
Tues	10/11/2022	Review revised funds analysis;	0.25
Fri	10/14/2022	Receipt and review of professional fee analysis from Counsel for the Receiver; review of revised funds analysis in light of revised numbers from Counsel;	0.25
Mon	10/17/2022	Review of further revised financial analyses; email exchanges internal; receipt and review of email from Counsel for Receiver; email exchanges with both Mckesson and Kohl & Frisch requesting confirmation of PMSI claims and proposed distribution;	0.15

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAMEDI-R: to AAMEDI-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDI-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Wed	12/28/2022	Revisions to draft of final report to Court;	0.25
Fri	03/17/2023	Email from Susan Downey regarding HST refund received;	0.10
Mon	03/27/2023	Email exchange with McKesson regarding status of PMSI claims;	0.25
<b>Philip H. Gennis (PGE)</b>			<b>6.10</b>
<b>Susan Downey (SDW)</b>			
Thur	04/14/2022	Prepare cheque requisition for replacement cheque	0.20
Mon	05/09/2022	Drafting 246(2) Report	0.20
Wed	05/11/2022	Drafting 246(2) Report	0.50
Thur	05/12/2022	Finalize 246(2) report	0.40
Mon	10/03/2022	Response to landlord regarding confirmation of proof of insurance. Advised not current tenant	0.20
Mon	11/07/2022	Prepare 246(2) report and file with OR	0.50
Fri	03/17/2023	Process HST refund receipt	0.20
Tues	04/25/2023	HST Refund deposit processed.	0.20
<b>Susan Downey (SDW)</b>			<b>2.40</b>
<b>Total for File ID AAMEDI-R:</b>			<b>17.80</b>
<b>Grand Total:</b>			<b>17.80</b>



September 25, 2023

Invoice #: 12583

Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy

Billing Period: Aug 31, 2023

## Invoice

RE: Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy

FOR PROFESSIONAL SERVICES RENDERED in the period May 1, 2023 to August 31, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	1.05	\$525.00	\$551.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Susan Downey	0.60	165.00	99.00
Paula Amaral	1.70	290.00	493.00
Others	0.70	225.00	157.50
Total Professional fees	4.45	\$326.01	\$1,450.75
Courtesy discount			(162.00)
HST			167.54
Total			<u>\$1,456.29</u>

HST Registration #R103478103

(AAMEDI-R)

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AAMEDI-R: to AAMEDI-R:

**File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDI-R:)**

Day	Date	Memo	B-Hrs
<b>Gillian Goldblatt (GGO)</b>			
Mon	05/01/2023	General	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on June 5th, 2023	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>0.40</b>
<b>Haran Sivanathan (HSI)</b>			
Thur	07/20/2023	Cheques	0.40
Tues	08/29/2023	General	0.30
<b>Haran Sivanathan (HSI)</b>			<b>0.70</b>
<b>Paula Amaral (PAM)</b>			
Wed	05/03/2023	File RT0002 HST return.	0.20
Fri	06/02/2023	Update spreadsheet outlining transfers required to pay outstanding AR and WIP, payments from entities with funds and entities requiring approval. Preparation of Receiver Borrowing Certificates for Receiverships requiring transfer and Third Party Agreements for Bankruptcy estates.	1.00
Tues	06/13/2023	Filing of HST return.	0.30
Wed	08/23/2023	Prepare and file HST return.	0.20
<b>Paula Amaral (PAM)</b>			<b>1.70</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	05/09/2023	Review and execute BIA Report and Interim SRD.	0.25
Thur	05/11/2023	Drafting Sixth Report to Court;	0.40
Fri	05/19/2023	Further drafting of sixth report;	0.40
<b>Philip H. Gennis (PGE)</b>			<b>1.05</b>
<b>Susan Downey (SDW)</b>			
Mon	05/08/2023	Preparing 246 Report	0.60
<b>Susan Downey (SDW)</b>			<b>0.60</b>
<b>Total for File ID AAMEDI-R:</b>			<b>4.45</b>
<b>Grand Total:</b>			<b>4.45</b>

**This is Exhibit “3” of the Affidavit of  
MUKUL MANCHANDA  
Sworn before me on this 23rd day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for msi Spergel inc  
and Spergel & Associates Inc.  
Expires September 21, 2025



April 03, 2022

Invoice #: 12329

River Hill Pharmacy Inc. o/a River Hill Pharmacy

Billing Period: Mar 31, 2022

## Invoice

RE: River Hill Pharmacy Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period January 1, 2022 to March 31, 2022, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	0.30	\$525.00	\$157.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Mukul Manchanda, CPA, CIRP, LIT	0.20	450.00	90.00
Eileen Sturge	0.60	250.00	150.00
Susan Downey	1.60	165.00	264.00
Paula Amaral	3.40	290.00	986.00
Others	0.20	225.00	45.00
<b>Total Professional fees</b>	<b>6.70</b>	<b>\$275.00</b>	<b>\$1,842.50</b>
Courtesy discount			(180.00)
HST			216.13
<b>Total</b>			<b>\$1,878.63</b>

HST Registration #R103478103

(AARIVE-R)

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AARIVE-R: to AARIVE-R:

Time Detail by File & Employee ARA

Printed on: 4/03/22

Page 1 of 2

**File Name (ID): River Hill Pharmacy Inc. (AARIVE-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Wed	01/19/2022	Admin on file	0.60
			<b>Eileen Sturge (EST) 0.60</b>
<b>Gillian Goldblatt (GGO)</b>			
Thur	01/06/2022	review and approve bank reconciliation.	0.10
Thur	02/03/2022	review and approve bank reconciliation.	0.10
Fri	03/04/2022	review and approve bank reconciliation.	0.10
Fri	03/25/2022	review and approve disbursement.	0.10
			<b>Gillian Goldblatt (GGO) 0.40</b>
<b>Inga Friptuleac (IFR)</b>			
Thur	02/24/2022	Issue cheque	0.10
Thur	03/24/2022	Issue chq	0.10
			<b>Inga Friptuleac (IFR) 0.20</b>
<b>Mukul Manchanda (MMA)</b>			
Wed	03/23/2022	Receipt, review and approve payables.	0.20
			<b>Mukul Manchanda (MMA) 0.20</b>
<b>Paula Amaral (PAM)</b>			
Thur	01/20/2022	Prepare Interim Statement of Receipts and Disbursements as at December 30, 2021.	0.30
Mon	01/24/2022	Contact CRA and discuss results of trust exams, audits and proof of claims for HST and payroll and prepare summary of results.	0.30
Thur	02/10/2022	Complete yearly payroll breakdown reconciliation for CRA. Contact WSIB to close account.	1.20
Wed	02/16/2022	Receive claim from CRA for HST and payroll and save to drive and update spreadsheet.	0.20
Tues	03/29/2022	Review entries in ledger and update Receiver's Statement of Receipts and Disbursements to March 21, 2022.	0.70
Thur	03/31/2022	Review WIP, outstanding payables including legal fees, source deductions and other Receiver General amounts and update Distribution report.	0.70
			<b>Paula Amaral (PAM) 3.40</b>
<b>Philip H. Gennis (PGE)</b>			
Mon	01/24/2022	Review of interim SRD; review status of CRA and WEPP assessments;	0.10
Wed	03/30/2022	Review of Distribution Analysis	0.20
			<b>Philip H. Gennis (PGE) 0.30</b>
<b>Susan Downey (SDW)</b>			
Mon	01/31/2022	Follow up on Telus refund	0.20
Tues	02/22/2022	Preparing schedule of payments to secured creditor/receiver's borrowing, unpaid invoices/WIP	0.40
Thur	03/03/2022	Updating Gerges trust account schedule	0.10
Wed	03/09/2022	Review Distribution schedule and prepare requisition for WEPPA payment	0.50
Thur	03/10/2022	Review of and uploading files to R:Drive	0.20
Fri	03/18/2022	Telephone call from former employee of River Hill Pharmacy. Sent duplicate copy of T4.	0.20
			<b>Susan Downey (SDW) 1.60</b>



Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AARIVE-R: to AARIVE-R:

Time Detail by File & Employee ARA

Printed on: 4/03/22

Page 2 of 2

**File Name (ID): River Hill Pharmacy Inc. (AARIVE-R:)**

Day	Date	Memo	B-Hrs
<b>Total for File ID AARIVE-R:</b>			6.70
<b>Grand Total:</b>			6.70



July 12, 2023

Invoice #: 12544

River Hill Pharmacy Inc. o/a River Hill Pharmacy

Billing Period: Apr 30, 2023

## Invoice

RE: River Hill Pharmacy Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period April 1, 2022 to April 30, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	4.75	\$525.00	\$2,493.75
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.20	375.00	468.75
Mukul Manchanda, CPA, CIRP, LIT	2.20	450.00	990.00
Eileen Sturge	0.80	250.00	200.00
Susan Downey	1.90	165.00	313.50
Paula Amaral	3.10	290.00	899.00
Others	0.20	225.00	45.00
<b>Total Professional fees</b>	<b>14.15</b>	<b>\$382.33</b>	<b>\$5,410.00</b>
Courtesy Discount			(390.25)
HST			652.57
<b>Total</b>			<b>\$5,672.32</b>

HST Registration #R103478103

(AARIVE-R)

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AARIVE-R: to AARIVE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 1 of 2

**File Name (ID): River Hill Pharmacy Inc. (AARIVE-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Tues	04/05/2022	Admin on file	0.80
			<b>Eileen Sturge (EST) 0.80</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	04/04/2022	review and approve bank reconciliation.	0.10
Mon	06/13/2022	review and approve bank reconciliation.	0.10
Wed	07/06/2022	review and approve bank reconciliation.	0.10
Tues	08/09/2022	review and approve bank reconciliation.	0.10
Wed	09/07/2022	review and approve bank reconciliation.	0.10
Tues	10/11/2022	General	0.10
Thur	11/03/2022	Review and approve bank reconciliation.	0.10
Mon	12/12/2022	review and approve bank reconciliation.	0.10
Sun	01/15/2023	review and approve bank reconciliation.	0.10
Wed	02/01/2023	review and approve bank reconciliation.	0.10
Thur	03/09/2023	review and approve bank reconciliation.	0.10
Tues	04/04/2023	review and approve bank reconciliation.	0.10
			<b>Gillian Goldblatt (GGO) 1.20</b>
<b>Inga Friptuleac (IFR)</b>			
Wed	08/24/2022	Deposit	0.10
Mon	09/12/2022	Posting	0.10
			<b>Inga Friptuleac (IFR) 0.20</b>
<b>Mukul Manchanda (MMA)</b>			
Tues	04/05/2022	Prepare interim R&D and cost analysis and emailed same to R. Randall.	0.30
Wed	05/11/2022	review and approve disbursements	0.20
Fri	10/07/2022	Receipt, review and edit the funds analysis.	0.30
Tues	10/11/2022	Receipt and review of the revised funds analysis.	0.20
Fri	10/14/2022	Receipt and review of an email from B. Bissell providing accounting for legal fees outstanding. Instructed P. Amaral to update the funds analysis with updated legal numbers. Receipt and review of the updated funds analysis.	0.30
Wed	10/19/2022	Receipt and review of the final funds analysis. Review of supporting documents.	0.30
Tues	11/08/2022	Finalize the funds analysis and emailed same to R. Randall including the update from CRA.	0.30
Thur	02/09/2023	Review of file and provided an update to R. Randall.	0.20
Wed	04/26/2023	Receipt, review and execution of the deposit slip shared by S.Downey.	0.10
			<b>Mukul Manchanda (MMA) 2.20</b>
<b>Paula Amaral (PAM)</b>			
Mon	04/04/2022	Update Distribution sheet with updated WIP and invoices, PMSI claim, receiver general claims and legal fees.	0.50
Tues	04/05/2022	Revise Distribution to include transactions to March 31, 2022.	0.10
Tues	04/19/2022	Prepare HST return and file with CRA	0.20
Mon	05/09/2022	Prepare requisitions for payables and submit for approval.	0.20
Mon	07/25/2022	Filing of HST return using Netfile.	0.10
Mon	07/25/2022	Filing of HST return using Netfile.	0.10

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AARIVE-R: to AARIVE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): River Hill Pharmacy Inc. (AARIVE-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Wed	08/31/2022	Receive email from CRA agent requesting RC342 form for River Hill Pharmacy. Prepare form, submit for signature and forward to CRA agent for processing.	0.20
Fri	10/07/2022	Review WIP, legal fees and balance of funds and prepare funds analysis spreadsheet.	0.40
Mon	10/24/2022	File HST return for September.	0.20
Fri	11/25/2022	Update Funds Analysis spreadsheet to November 25th.	0.50
Tues	01/31/2023	File December 2022 HST return using Netfile.	0.10
Wed	03/08/2023	Prepare and send email to CRA agent requesting update on status of outstanding HST returns.	0.10
Mon	04/03/2023	Review WIP to date and balance in bank account and update bank analysis spreadsheet and proposed payment schedule..	0.20
Thur	04/20/2023	Review HST refunds received and provide update. Contact CRA agent for update on outstanding refunds.	0.20
<b>Paula Amaral (PAM)</b>			<b>3.10</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	04/05/2022	Review final draft distribution analysis;	0.20
Fri	07/29/2022	File review in advance of drafting final report to Court on motion for distribution and discharge	0.75
Thur	08/11/2022	Document review for final report; review of HST refund status.	0.75
Thur	08/25/2022	Review receipts and disbursements for inclusion in advance of drafting final report to Court;	0.75
Tues	08/30/2022	General	0.50
Fri	09/30/2022	Preliminary drafting of final report to court	0.30
Fri	10/07/2022	Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions;email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysis	0.60
Tues	10/11/2022	Review revised funds analysis;	0.25
Fri	10/14/2022	Receipt and review of professional fee analysis from Counsel for the Receiver; review of revised funds analysis in light of revised numbers from Counsel;	0.25
Mon	10/17/2022	Review of further revised financial analysis; email exchanges internal; receipt and review of email from Counsel for Receiver.	0.15
Wed	12/28/2022	Revisions to draft of final report to Court;	0.25
<b>Philip H. Gennis (PGE)</b>			<b>4.75</b>
<b>Susan Downey (SDW)</b>			
Mon	05/09/2022	Drafting 246(2) Report	0.20
Wed	05/11/2022	Drafting 246(2) Report	0.50
Thur	05/12/2022	Finalize 246(2) report	0.30
Mon	08/22/2022	Receipt and processing of WSIB refund cheque	0.20
Mon	11/07/2022	Prepare 246(2) report and file with OR	0.50
Tues	04/25/2023	HST Refund deposit processed.	0.20
<b>Susan Downey (SDW)</b>			<b>1.90</b>
<b>Total for File ID AARIVE-R:</b>			<b>14.15</b>
<b>Grand Total:</b>			<b>14.15</b>



September 25, 2023

Invoice #: 12584

River Hill Pharmacy Inc. o/a River Hill Pharmacy

Billing Period: Aug 31, 2023

## Invoice

RE: River Hill Pharmacy Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period May 1, 2023 to August 31, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	1.05	\$525.00	\$551.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Susan Downey	0.60	165.00	99.00
Paula Amaral	1.70	290.00	493.00
Total Professional fees	3.75	\$344.87	\$1,293.25
Courtesy discount			(109.50)
HST			153.89
Total			<u>\$1,337.64</u>

HST Registration #R103478103

(AARIVE-R)

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AARIVE-R: to AARIVE-R:

**File Name (ID): River Hill Pharmacy Inc. (AARIVE-R:)**

Day	Date	Memo	B-Hrs
<b>Gillian Goldblatt (GGO)</b>			
Mon	05/01/2023	Receipt, review and Bank reconciliation.	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on June 5th, 2023	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>0.40</b>
<b>Paula Amaral (PAM)</b>			
Wed	05/03/2023	File RT0002 HST return.	0.20
Fri	06/02/2023	Update spreadsheet outlining transfers required to pay outstanding AR and WIP, payments from entities with funds and entities requiring approval. Preparation of Receiver Borrowing Certificates for Receiverships requiring transfer and Third Party Agreements for Bankruptcy estates.	1.00
Tues	06/13/2023	Filing of HST return.	0.30
Wed	08/23/2023	Prepare and file HST return.	0.20
<b>Paula Amaral (PAM)</b>			<b>1.70</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	05/09/2023	Review and execute BIA Report and Interim SRD.	0.25
Thur	05/11/2023	Drafting Sixth Report to Court;	0.40
Fri	05/19/2023	Further drafting of sixth report;	0.40
<b>Philip H. Gennis (PGE)</b>			<b>1.05</b>
<b>Susan Downey (SDW)</b>			
Mon	05/08/2023	Preparing 246 Report	0.60
<b>Susan Downey (SDW)</b>			<b>0.60</b>
<b>Total for File ID AARIVE-R:</b>			<b>3.75</b>
<b>Grand Total:</b>			<b>3.75</b>

**This is Exhibit “4” of the Affidavit of  
MUKUL MANCHANDA  
Sworn before me on this 23rd day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for MSI Spergel Inc.  
and Spergel & Associates Inc.  
Expires September 21, 2025



April 04, 2022

Invoice #: 12336

Stoney Creek Pharma Inc. o/a Friendly Pharmacy

Billing Period: Mar 31, 2022

## Invoice

RE: Stoney Creek Pharma Inc. o/a Friendly Pharmacy

FOR PROFESSIONAL SERVICES RENDERED in the period January 1, 2022 to March 31, 2022, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	0.30	\$525.00	\$157.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Mukul Manchanda, CPA, CIRP, LIT	0.30	450.00	135.00
Eileen Sturge	0.60	250.00	150.00
Susan Downey	2.20	165.00	363.00
Paula Amaral	3.30	290.00	857.00
Others	0.60	225.00	135.00
Total Professional fees	7.70	\$252.92	\$1,947.50
Courtesy Discount			(118.50)
HST			237.77
Total			<u>\$2,066.77</u>

HST Registration #R103478103

(AASTON-R)



Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AASTON-R: to AASTON-R:

Time Detail by File & Employee ARA

Printed on: 4/04/22

Page 1 of 2

File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
<u>Eileen Sturge (EST)</u>			
Wed	01/19/2022	Admin on file	0.60
		Eileen Sturge (EST)	<u>0.60</u>
<u>Gillian Goldblatt (GGO)</u>			
Thur	01/06/2022	review and approve bank reconciliation.	0.10
Thur	02/03/2022	review and approve bank reconciliation.	0.10
Fri	03/11/2022	review and approve bank reconciliation.	0.10
Thur	03/24/2022	review and approve disbursement.	0.10
		Gillian Goldblatt (GGO)	<u>0.40</u>
<u>Inga Friptuleac (IFR)</u>			
Thur	01/13/2022	Issue cheques	0.20
Thur	02/24/2022	Issue cheque	0.10
Thur	03/24/2022	Issue chqs	0.30
		Inga Friptuleac (IFR)	<u>0.60</u>
<u>Mukul Manchanda (MMA)</u>			
Thur	01/13/2022	Receipt, review and approve payables.	0.10
Wed	03/23/2022	Receipt, review and approve payables.	0.20
		Mukul Manchanda (MMA)	<u>0.30</u>
<u>Paula Amaral (PAM)</u>			
Wed	01/19/2022	Contact WSIB and reuquest closing of account. Contact CRA and request closing of payroll account.	0.30
Thur	01/20/2022	Prepare Interim Statement of Receipts and Disbursements as at December 30, 2021.	0.30
Mon	01/24/2022	Contact CRA and discuss results of trust exams, audits and proof of claims for HST and payroll and prepare summary of results.	0.30
Thur	01/27/2022	File HST return	0.50
Thur	02/10/2022	Contact WSIB to close account. Review Trust Exam results and update spreadsheet.	0.50
Wed	03/30/2022	Review entries in ledger and update Receiver's Statement of Receipts and Disbursements to March 21,2022.	0.70
Thur	03/31/2022	Review WIP, outstanding payables including legal fees, source deductions and other Receiver General amounts and update Distribution report.	0.70
		Paula Amaral (PAM)	<u>3.30</u>
<u>Philip H. Gennis (PGE)</u>			
Mon	01/24/2022	Review of interim SRD; review status of CRA and WEPP Assessments;	0.10
Wed	03/30/2022	Review of Distribution Analysis	0.20
		Philip H. Gennis (PGE)	<u>0.30</u>
<u>Susan Downey (SDW)</u>			
Tues	02/22/2022	Preparing schedule of payments to secured creditor/receiver's borrowing, unpaid invoices/WIP	0.40
Wed	02/23/2022	Billing	1.00
Thur	02/24/2022	Cheque requisition for Receivers Fees	0.20
Thur	03/03/2022	Receipt and review and filing of WEPP Statement and updating Gerges trust account schedule	0.20
Wed	03/16/2022	Follow up on stale dated cheques	0.20
Mon	03/21/2022	Processing disbursements	0.20

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AASTON-R: to AASTON-R:

Time Detail by File & Employee ARA

Printed on: 4/04/22

Page 2 of 2

File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
		Susan Downey (SDW)	2.20
		Total for File ID AASTON-R:	7.70
		Grand Total:	7.70



July 12, 2023

Invoice #: 12546

Stoney Creek Pharma Inc. o/a Friendly Pharmacy

Billing Period: Apr 30, 2023

## Invoice

RE: Stoney Creek Pharma Inc. o/a Friendly Pharmacy

FOR PROFESSIONAL SERVICES RENDERED in the period April 1, 2022 to April 30, 2023, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	5.25	\$525.00	\$2,756.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.20	375.00	450.00
Mukul Manchanda, CPA, CIRP, LIT	2.60	450.00	1,170.00
Eileen Sturge	1.20	250.00	300.00
Susan Downey	3.00	165.00	495.00
Paula Amaral	5.30	290.00	1,537.00
Others	0.40	225.00	90.00
Total Professional fees	18.95	\$358.75	\$6,798.25
Courtesy Discount			(504.50)
HST			818.19
Total			<u>\$7,111.94</u>

HST Registration #R103478103

(AASTON-R)

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AASTON-R: to AASTON-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 1 of 3

**File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Tues	04/05/2022	Admin on file	0.80
Wed	06/22/2022	Prepare documents for OSB review.	0.40
<b>Eileen Sturge (EST)</b>			<b>1.20</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	04/04/2022	review and approve bank reconciliation.	0.10
Mon	06/13/2022	review and approve bank reconciliation.	0.10
Wed	07/06/2022	review and approve bank reconciliation.	0.10
Tues	08/09/2022	review and approve bank reconciliation.	0.10
Wed	09/07/2022	review and approve bank reconciliation.	0.10
Tues	10/11/2022	review and approve bank reconciliation.	0.10
Thur	11/03/2022	Review and approve bank reconciliation.	0.10
Mon	12/12/2022	review and approve bank reconciliation.	0.10
Sun	01/15/2023	review and approve bank reconciliation.	0.10
Wed	02/01/2023	review and approve bank reconciliation.	0.10
Thur	03/09/2023	review and approve bank reconciliation.	0.10
Tues	04/04/2023	review and approve bank reconciliation.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>1.20</b>
<b>Inga Friptuleac (IFR)</b>			
Wed	08/24/2022	Deposit	0.10
Thur	11/03/2022	Issue chq	0.10
Thur	12/29/2022	Wire trf	0.20
<b>Inga Friptuleac (IFR)</b>			<b>0.40</b>
<b>Mukul Manchanda (MMA)</b>			
Tues	04/05/2022	Prepare interim R&D and cost analysis and emailed same to R. Randall.	0.30
Mon	06/20/2022	Receipt, review and approve payables.	0.20
Fri	09/23/2022	Receipt, review and sign the RC 342	0.20
Fri	10/07/2022	Receipt, review and edit the funds analysis.	0.30
Tues	10/11/2022	Receipt and review of the revised funds analysis.	0.20
Fri	10/14/2022	Receipt and review of an email from B. Bissell providing accounting for legal fees outstanding. Instructed P. Amaral to update the funds analysis with updated legal numbers. Receipt and review of the updated funds analysis.	0.30
Wed	10/19/2022	Receipt and review of the final funds analysis. Review of supporting documents.	0.30
Tues	11/08/2022	Finalize the funds analysis and emailed same to R. Randall including the update from CRA.	0.30
Tues	12/20/2022	Receipt, review and approve payables.	0.20
Thur	02/09/2023	Review of file and provided an update to R. Randall.	0.20
Mon	04/03/2023	Receipt and review of Email From P.Amaral to A.Geogy regarding the stale dated cheque reimbursement.	0.10
<b>Mukul Manchanda (MMA)</b>			<b>2.60</b>
<b>Paula Amaral (PAM)</b>			
Mon	04/04/2022	Update Distribution sheet with updated WIP and invoices, PMSI claim, receiver general claims and legal fees.	0.50
Tues	04/05/2022	Revise Distribution to include transactions to March 31, 2022.	0.10
Mon	04/18/2022	Prepare HST return and file with CRA	0.20

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AASTON-R: to AASTON-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Thur	04/28/2022	Prepare Form 342 to request permission to not file corporate returns for missing periods.	0.50
Wed	07/20/2022	Fill out online form to release credit on the account.	0.10
Wed	08/31/2022	Receive information for deposit from Moneris. Prepare requisition and submit for processing.	0.20
Thur	09/29/2022	Prepare RC342, submit for signature and submit to CRA.	0.30
Fri	10/07/2022	Review WIP, legal fees and balance of funds and prepare funds analysis spreadsheet.	0.40
Tues	10/11/2022	Review outstanding AR on receivership files and add to spreadsheet. Revise spreadsheet as per instructions.	0.20
Fri	10/14/2022	General	0.30
Mon	10/17/2022	Update funds analysis as per instructions from Phil.	0.20
Mon	10/24/2022	File HST return for July-September. Receive and review CRA documents regarding RT0001 account.	0.30
Wed	12/14/2022	Review amounts owing for legal fees and prepare payment plan for approval.	0.20
Mon	12/19/2022	Review legal invoices, prepare requisitions for processing of payment.	0.30
Tues	12/20/2022	Prepare requisitions for payables and submit for approval.	0.30
Tues	01/31/2023	File December 2022 HST return using Netfile.	0.10
Tues	02/21/2023	Receive HST refund, prepare requisition for deposit and submit to banking.	0.20
Wed	03/29/2023	Received email regarding cashing of stale dated cheque by Best Companions. Email owners of Best Companions notifying them of the cashing of the cheque and requesting a reimbursement of the funds. Call with owner of Best Companion to discuss the cheque.	0.20
Mon	04/03/2023	Review WIP to date and balance in bank account and update bank analysis spreadsheet and proposed payment schedule. Follow up with CRA agent regarding status of cheques for HST returns.	0.30
Thur	04/20/2023	Prepare and send email to current owners following up on status of cheque to return funds accidentally cashed.	0.20
Tues	04/25/2023	Email exchange with owners of pharmacy regarding outstanding cheque that was cashed in error and issuing of replacement cheque.	0.20
<b>Paula Amaral (PAM)</b>			<b>5.30</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	04/05/2022	Review final draft distribution analysis;	0.20
Thur	07/28/2022	File review in advance of drafting final report to Court on motion for distribution and discharge;	0.75
Thur	08/11/2022	Document review for final report; review of HST refund status.	0.75
Fri	08/26/2022	Review receipts and disbursements for inclusion in advance of drafting final report to Court;	0.75
Mon	08/29/2022	Review status of HST refunds and priority claims;	0.50
Thur	09/29/2022	Preliminary drafting of final report to court	0.30
Fri	10/07/2022	Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions; email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysis	0.60

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AASTON-R: to AASTON-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Tues	10/11/2022	Review revised funds analysis;	0.25
Fri	10/14/2022	Receipt and review of professional fee analysis from Counsel for the Receiver; review of revised funds analysis in light of revised numbers from Counsel;	0.25
Mon	10/17/2022	Review of further revised financial analysis; email exchanges internal; receipt and review of email from Counsel for Receiver.	0.15
Wed	12/28/2022	Revisions to draft of final report to Court;	0.25
Mon	04/24/2023	Email exchange and telephone discussion with PA regarding cashing of duplicate cheque;	0.50
<b>Philip H. Gennis (PGE)</b>			<b>5.25</b>
<b>Susan Downey (SDW)</b>			
Sun	04/03/2022	Review Distribution schedule and prepare requisition for WEPPA payment	0.50
Mon	05/09/2022	Drafting 246(2) Report	0.20
Wed	05/11/2022	Drafting 246(2) Report	0.50
Thur	05/12/2022	Finalize 246(2) report	0.30
Mon	06/20/2022	Prepare cheque requisition for Receiver's fees	0.50
Mon	08/22/2022	Receipt and filing of WEPPA statement	0.10
Mon	08/22/2022	Process receipt of WSIB refund cheque	0.20
Mon	11/07/2022	Prepare 246(2) report and file with OR	0.50
Thur	04/27/2023	Receipt and processing cheque.	0.20
<b>Susan Downey (SDW)</b>			<b>3.00</b>
<b>Total for File ID AASTON-R:</b>			<b>18.95</b>
<b>Grand Total:</b>			<b>18.95</b>



September 25, 2023

Invoice #: 12585

Stoney Creek Pharma Inc. o/a Friendly Pharmacy

Billing Period: Aug 31, 2023

## Invoice

RE: Stoney Creek Pharma Inc. o/a Friendly Pharmacy

FOR PROFESSIONAL SERVICES RENDERED in the period May 1, 2023 to August 31, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	2.30	\$525.00	\$1,207.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Susan Downey	0.50	165.00	82.50
Paula Amaral	2.10	290.00	609.00
Others	0.90	225.00	202.50
Total Professional fees	6.20	\$363.15	\$2,251.50
Courtesy discount			(233.00)
HST			262.41
Total			<u>\$2,280.91</u>

HST Registration #R103478103

(AASTON-R)

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AASTON-R: to AASTON-R:

Time Detail by File & Employee ARA

Printed on: 9/25/2023

Page 1 of 1

**File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)**

Day	Date	Memo	B-Hrs
<b>Gillian Goldblatt (GGO)</b>			
Mon	05/01/2023	Receipt, review and Bank reconciliation.	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on June 5th, 2023	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>0.40</b>
<b>Haran Sivanathan (HSI)</b>			
Thur	07/20/2023	Cheques	0.40
Tues	08/29/2023	General	0.40
<b>Haran Sivanathan (HSI)</b>			<b>0.80</b>
<b>Inga Friptuleac (IFR)</b>			
Thur	06/01/2023	Deposit	0.10
<b>Inga Friptuleac (IFR)</b>			<b>0.10</b>
<b>Paula Amaral (PAM)</b>			
Wed	05/03/2023	File RT0002 HST return.	0.20
Mon	05/08/2023	Receive email from CRA agent with update on files. Forward email with proposed distribution to Phil for review.	0.30
Fri	06/02/2023	Update spreadsheet outlining transfers required to pay outstanding AR and WIP, payments from entities with funds and entities requiring approval. Preparation of Receiver Borrowing Certificates for Receiverships requiring transfer and Third Party Agreements for Bankruptcy estates.	1.00
Tues	06/13/2023	Filing of HST return.	0.30
Mon	07/10/2023	Follow up with CRA regarding HST refund.	0.10
Wed	08/23/2023	Prepare and file HST return.	0.20
<b>Paula Amaral (PAM)</b>			<b>2.10</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	05/09/2023	Review and execute BIA Report and Interim SRD.	0.25
Thur	05/11/2023	Drafting Sixth Report to Court;	0.40
Fri	05/19/2023	General	0.40
Tues	06/06/2023	Receipt and response to email from Rod Randall regarding WIP and AR analysis; internal email to Paula Amaral requesting alignment of spreadsheets prior to transmittal to CWB; receipt and review of updated spreadsheet and forwarding same to CWB; email from Rod Randall confirming receipt.	0.50
Mon	06/12/2023	Email exchange with CWB; execution and transmittal of TP Deposit Agreements;	0.50
Mon	07/10/2023	Email exchange with Rod Randall at CWB;	0.25
<b>Philip H. Gennis (PGE)</b>			<b>2.30</b>
<b>Susan Downey (SDW)</b>			
Mon	05/08/2023	Preparing 246 Report	0.50
<b>Susan Downey (SDW)</b>			<b>0.50</b>
<b>Total for File ID AASTON-R:</b>			<b>6.20</b>
<b>Grand Total:</b>			<b>6.20</b>



**This is Exhibit “5” of the Affidavit of  
MUKUL MANCHANDA  
Sworn before me on this 23rd day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for MSI Spergel Inc.  
and Spergel & Associates Inc.  
Expires September 21, 2025



April 03, 2022

Invoice #: 12330

Toronto Apothecary Pharma Inc.

Billing Period: Mar 31, 2022

## Invoice

RE: Toronto Apothecary Pharma Inc. o/a The Apothecary Shop

FOR PROFESSIONAL SERVICES RENDERED in the period January 1, 2022 to March 31, 2022, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	0.30	\$525.00	\$157.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.50	375.00	187.50
Mukul Manchanda, CPA, CIRP, LIT	0.20	450.00	90.00
Eileen Sturge	0.60	250.00	150.00
Susan Downey	2.40	165.00	396.00
Paula Amaral	9.10	290.00	2,639.00
Others	0.70	225.00	157.50
Total Professional fees	13.80	\$273.73	\$3,777.50
Courtesy discount			(448.00)
HST			432.84
Total			<u>\$3,762.34</u>

HST Registration #R103478103

(AAAPOT-R)

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AAAPOT-R: to AAAPOT-R:

**File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Wed	01/19/2022	Admin on file	0.60
			<b>Eileen Sturge (EST) 0.60</b>
<b>Gillian Goldblatt (GGO)</b>			
Wed	01/05/2022	review and approve bank reconciliation.	0.10
Tues	02/01/2022	review and approve bank reconciliation.	0.10
Fri	02/25/2022	review and approve disbursement.	0.10
Fri	03/04/2022	review and approve bank rec.	0.10
Thur	03/24/2022	review and approve disbursement.	0.10
			<b>Gillian Goldblatt (GGO) 0.50</b>
<b>Haran Sivanathan (HSI)</b>			
Wed	01/05/2022	Bank reconciliation/Posting cheques/Deposit	0.50
			<b>Haran Sivanathan (HSI) 0.50</b>
<b>Inga Friptuleac (IFR)</b>			
Wed	02/23/2022	Issue cheque	0.10
Thur	03/24/2022	Issue chq	0.10
			<b>Inga Friptuleac (IFR) 0.20</b>
<b>Mukul Manchanda (MMA)</b>			
Wed	03/23/2022	Receipt, review and approve payables.	0.20
			<b>Mukul Manchanda (MMA) 0.20</b>
<b>Paula Amaral (PAM)</b>			
Tues	01/18/2022	Assemble documents required for HST auditi, request sales information from pharmacy, prepare letter and forward to examiner.	4.00
Thur	01/20/2022	Prepare Interim Statement of Receipts and Disbursements as at December 30, 2021.	0.40
Mon	01/24/2022	Contact CRA and discuss results of trust exams, audits and proof of claims for HST and payroll and prepare summary of results.	0.30
Thur	01/27/2022	Complete report for HST audit and forward to auditor.	1.00
Thur	02/10/2022	Complete yearly payroll breakdown reconciliation for CRA. Contact WSIB to close account.	1.20
Wed	02/16/2022	Receive call from HST auditor requesting to resend response to HST audit. Receive consent form and forward completed form along with response to HST audit.	0.30
Mon	02/28/2022	Filing of HST return, including reviewing of trial balance, preparing return and filing via netfile.	0.50
Wed	03/30/2022	Review entries in ledger and update Receiver's Statement of Receipts and Disbursements to March 21, 2022.	0.70
Thur	03/31/2022	Review WIP, outstanding payables including legal fees, source deductions and other Receiver General amounts and update Distribution report.	0.70
			<b>Paula Amaral (PAM) 9.10</b>
<b>Philip H. Gennis (PGE)</b>			
Mon	01/24/2022	Review of interim SRD; review status of CRA and WEPP Assessments	0.10
Wed	03/30/2022	General	0.20
			<b>Philip H. Gennis (PGE) 0.30</b>
<b>Susan Downey (SDW)</b>			

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AAAPOT-R: to AAAPOT-R:

**File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)**

Day	Date	Memo	B-Hrs
Fri	01/28/2022	Receipt of notice from ESI regarding un-cashed cheque. Completed form and faxed to ESI directing cheque to be reissued to Receiver	0.20
Tues	02/22/2022	Preparing schedule of payments to secured creditor/receiver's borrowing, unpaid invoices/WIP	0.40
Thur	02/24/2022	Finalized billing/cheque requisition	0.80
Thur	03/03/2022	Updating Gerges trust account schedule	0.10
Wed	03/09/2022	Review Distribution schedule and prepare requisition for WEPPA payment	0.50
Thur	03/10/2022	Review of and uploading files to R:Drive and review of and call to ESI regarding reissued cheque to Receiver not received	0.40

<b>Susan Downey (SDW)</b>	<b>2.40</b>
<b>Total for File ID AAAPOT-R:</b>	<b>13.80</b>
<b>Grand Total:</b>	<b>13.80</b>



July 12, 2023

Invoice #: 12536

Toronto Apothecary Pharma Inc.

Billing Period: Apr 30, 2023

## Invoice

RE: Toronto Apothecary Pharma Inc. o/a The Apothecary Shop

FOR PROFESSIONAL SERVICES RENDERED in the period April 1, 2022 to April 30, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	6.00	\$525.00	\$3,150.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.20	375.00	450.00
Mukul Manchanda, CPA, CIRP, LIT	2.10	450.00	945.00
Eileen Sturge	0.80	250.00	200.00
Susan Downey	4.10	165.00	676.50
Paula Amaral	5.40	290.00	1,566.00
Others	1.00	225.00	225.00
Total Professional fees	20.60	\$350.12	\$7,212.50
Courtesy Discount			(568.50)
HST			863.72
Total			<u>\$7,507.72</u>

HST Registration #R103478103

(AAPOT-R)

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAAPOT-R: to AAAPOT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Tues	04/05/2022	Admin on file	0.80
			<b>Eileen Sturge (EST) 0.80</b>
<b>Gillian Goldblatt (GGO)</b>			
Fri	04/01/2022	review and approve bank reconciliation.	0.10
Mon	06/13/2022	review and approve bank reconciliation.	0.10
Tues	07/05/2022	review and approve bank reconciliation.	0.10
Tues	08/02/2022	review and approve bank reconciliation.	0.10
Wed	09/07/2022	review and approve bank reconciliation.	0.10
Fri	10/07/2022	review and approve bank reconciliation.	0.10
Wed	11/02/2022	Review and approve bank reconciliation.	0.10
Thur	12/01/2022	review and approve bank reconciliation.	0.10
Fri	01/13/2023	review and approve bank reconciliation.	0.10
Wed	02/01/2023	review and approve bank reconciliation.	0.10
Thur	03/09/2023	review and approve bank reconciliation.	0.10
Tues	04/04/2023	review and approve bank reconciliation.	0.10
			<b>Gillian Goldblatt (GGO) 1.20</b>
<b>Haran Sivanathan (HSI)</b>			
Thur	03/31/2022	cheques/wire transfer	0.40
			<b>Haran Sivanathan (HSI) 0.40</b>
<b>Inga Friptuleac (IFR)</b>			
Mon	06/27/2022	Issue cheque	0.10
Fri	08/05/2022	Deposit	0.10
Mon	09/12/2022	Posting	0.10
Thur	12/29/2022	Deposit, Wire trf	0.30
			<b>Inga Friptuleac (IFR) 0.60</b>
<b>Mukul Manchanda (MMA)</b>			
Tues	04/05/2022	Prepare interim R&D and cost analysis and emailed same to R. Randall.	0.30
Mon	06/20/2022	Receipt, review and approve payables.	0.20
Fri	10/07/2022	Receipt, review and edit the funds analysis.	0.30
Tues	10/11/2022	Receipt and review of the revised funds analysis.	0.20
Wed	10/19/2022	Receipt and review of the final funds analysis. Review of supporting documents.	0.30
Mon	11/07/2022	Receipt, review, edit and sign the 246 report.	0.30
Tues	11/08/2022	Finalize the funds analysis and emailed same to R. Randall including the update from CRA.	0.30
Tues	12/20/2022	Receipt, review and approve payables.	0.20
			<b>Mukul Manchanda (MMA) 2.10</b>
<b>Paula Amaral (PAM)</b>			
Mon	04/04/2022	Update Distribution sheet with updated WIP and invoices, PMSI claim, receiver general claims and legal fees.	0.50
Tues	04/05/2022	Revise Distribution to include transactions to March 31, 2022.	0.10
Thur	04/28/2022	Prepare Form 342 to request permission to not file corporate returns for missing periods.	0.50
Mon	05/02/2022	Contact CRA and discuss reconciliation of account and misapplication of payments.	0.50
Thur	05/05/2022	Review Form 342s and submit for signature. Prepare fax and send to CRA.	0.20

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAAPOT-R: to AAAPOT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 2 of 3

**File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Mon	07/25/2022	Filing of HST return using Netfile.	0.10
Fri	07/29/2022	Contact CRA for update on payroll account and resolution of discrepancy.	0.50
Tues	08/16/2022	File HST return.	0.20
Wed	09/28/2022	Review disbursements made to bank and forward to Phil.	0.10
Thur	09/29/2022	Receive and respond to email regarding date of distribution of funds to CWB.	0.10
Fri	10/07/2022	Review WIP, legal fees and balance of funds and prepare funds analysis spreadsheet.	0.40
Tues	10/11/2022	Review outstanding AR on receivership files and add to spreadsheet. Revise spreadsheet as per instructions.	0.20
Fri	11/25/2022	Update Funds Analysis spreadsheet to November 25th.	0.50
Thur	12/01/2022	File HST return for Aug1-Oct 31, 2022.	0.30
Wed	12/14/2022	Review amounts owing for legal fees and prepare payment plan for approval.	0.20
Mon	12/19/2022	Review legal invoices, prepare requisitions for processing of payment.	0.30
Tues	12/20/2022	Prepare requisitions for payables and submit for approval.	0.30
Tues	02/21/2023	File HST return for Nov 1, 2022 to Jan 31, 2023 using Netfile.	0.20
Wed	03/08/2023	Receive HST refund and prepare and submit requisition for deposit.	0.20
<b>Paula Amaral (PAM)</b>			<b>5.40</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	04/05/2022	Review final draft distribution analysis;	0.20
Wed	06/22/2022	Email exchange with Counsel regarding request from CWB Counsel for distribution quantum;	0.25
Thur	07/28/2022	File review in advance of drafting final report to court on motion for distribution and discharge;	0.75
Thur	08/11/2022	Document review for final report; review of HST refund status.	0.75
Fri	08/26/2022	Review receipts and disbursements for inclusion in advance of drafting final report to Court;	0.75
Mon	08/29/2022	Review status of HST refunds and priority claims;	0.50
Wed	09/28/2022	Email exchange and telephone discussion with Counsel for CWB regarding distributions in this and four other estates; file review and drafting of responding email;	1.00
Thur	09/29/2022	Preliminary drafting of final report to court	0.30
Fri	10/07/2022	;Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions;email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysis	0.60
Tues	10/11/2022	Review revised funds analysis;	0.25
Fri	10/14/2022	Receipt and review of professional fee analysis from Counsel for the Receiver; review of revised funds analysis in light of revised numbers from Counsel;	0.25
Mon	10/17/2022	Review of further revised financial analysis; email exchanges internal; receipt and review of email from Counsel for Receiver.	0.15
Wed	12/28/2022	Revisions to draft of final report to Court;	0.25
<b>Philip H. Gennis (PGE)</b>			<b>6.00</b>
<b>Susan Downey (SDW)</b>			

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAAPOT-R: to AAAPOT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)**

Day	Date	Memo	B-Hrs
<b>Susan Downey (SDW)</b>			
Mon	05/09/2022	Telephone call to ESI regarding refund cheque	0.30
Tues	05/10/2022	Drafting 246(2) Report	0.50
Thur	05/12/2022	Finalize 246(2) report	0.40
Mon	06/06/2022	Call to Express Scripts re: replacement cheque	0.20
Mon	06/13/2022	Call to Express Scripts re: replacement cheque	0.20
Mon	06/20/2022	Draft and fax letter to Express Scripts re: stale-dated cheque to be reissued. Prepare cheque requisition for Receiver's fees.	1.00
Mon	06/27/2022	Call to ESI re:replacement cheque	0.20
Thur	07/21/2022	Call to ESI re: replacement cheque.	0.30
Wed	07/27/2022	Processed receipt	0.10
Wed	09/14/2022	Receipt and scan of HST assessment	0.20
Mon	10/03/2022	Process cheque received - WSIB refund.	0.20
Mon	11/07/2022	Prepare 246(2) report and file with OR	0.50
<b>Susan Downey (SDW)</b>			<b>4.10</b>
<b>Total for File ID AAAPOT-R:</b>			<b>20.60</b>
<b>Grand Total:</b>			<b>20.60</b>





September 25, 2023

Invoice #: 12586

Toronto Apothecary Pharma Inc.

Billing Period: Aug 31, 2023

## Invoice

RE: Toronto Apothecary Pharma Inc. o/a The Apothecary Shop

FOR PROFESSIONAL SERVICES RENDERED in the period May 1, 2023 to August 31, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	1.05	\$525.00	\$551.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Susan Downey	0.60	165.00	99.00
Paula Amaral	1.20	290.00	348.00
Azeem Shah	0.40	215.00	86.00
<b>Total Professional fees</b>	<b>3.65</b>	<b>\$338.15</b>	<b>\$1,234.25</b>
Courtesy Discount			(89.50)
HST			148.42
<b>Total</b>			<b>\$1,293.17</b>

HST Registration #R103478103

(AAPOT-R)

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AAAPOT-R: to AAAPOT-R:

Time Detail by File & Employee ARA

Printed on: 9/25/2023

Page 1 of 1

**File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)**

Day	Date	Memo	B-Hrs
<b>Azeem Shah (ASA)</b>			
Wed	08/30/2023	Prepared SRD and invoices as directed	0.40
<b>Azeem Shah (ASA)</b>			<b>0.40</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	05/01/2023	Receipt, review and Bank reconciliation.	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on May 31st, 2023	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>0.40</b>
<b>Paula Amaral (PAM)</b>			
Wed	05/03/2023	File RT0002 HST return.	0.20
Fri	06/02/2023	Update spreadsheet outlining transfers required to pay outstanding AR and WIP, payments from entities with funds and entities requiring approval. Preparation of Receiver Borrowing Certificates for Receiverships requiring transfer and Third Party Agreements for Bankruptcy estates.	1.00
<b>Paula Amaral (PAM)</b>			<b>1.20</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	05/09/2023	Review and execute BIA Report; and Interim SRD.	0.25
Thur	05/11/2023	Drafting Sixth Report to Court;	0.40
Fri	05/19/2023	Further drafting of sixth report;	0.40
<b>Philip H. Gennis (PGE)</b>			<b>1.05</b>
<b>Susan Downey (SDW)</b>			
Mon	05/08/2023	General	0.60
<b>Susan Downey (SDW)</b>			<b>0.60</b>
<b>Total for File ID AAAPOT-R:</b>			<b>3.65</b>
<b>Grand Total:</b>			<b>3.65</b>

**This is Exhibit “6” of the Affidavit of**

**MUKUL MANCHANDA**

**Sworn before me on this 23rd day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for msi Spergel inc  
and Spergel & Associates Inc.  
Expires September 21, 2025



April 05, 2022

Invoice #: 12339

Olde Walkerville Holdings Inc. o/a Olde Walkerville Pha

Billing Period: Mar 31, 2022

## Invoice

RE: Old Walkerville Holdings Inc. o/a Olde Walkerville

FOR PROFESSIONAL SERVICES RENDERED in the period January 1, 2022 to March 31, 2022, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	23.90	\$525.00	\$12,547.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	2.40	375.00	900.00
Mukul Manchanda, CPA, CIRP, LIT	6.80	450.00	3,060.00
Eileen Sturge	0.60	250.00	150.00
Susan Downey	4.50	165.00	742.50
Paula Amaral	43.50	290.00	12,615.00
Others	15.70	225.00	3,532.50
Total Professional fees	97.40	\$344.43	\$33,547.50
Courtesy Discount			(4,222.00)
HST			3,812.32
Reimbursable Expenses			
Courier			\$155.85
Total Reimbursable expenses			\$155.85
HST on expenses			\$20.26
Total			<u><u>\$33,313.93</u></u>
HST Registration #R103478103			
(AAOLDE-R)			

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AAOLDE-R: to AAOLDE-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

Page 1 of 7

File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
<u>Eileen Sturge (EST)</u>			
Wed	01/19/2022	Admin on file	0.60
			<u>Eileen Sturge (EST) 0.60</u>
<u>Gillian Goldblatt (GGO)</u>			
Tues	01/04/2022	Review and approve disbursements.	0.30
Thur	01/06/2022	review and approve bank reconciliation.	0.10
Thur	01/27/2022	review and approve disbursements.	0.30
Mon	01/31/2022	review and approve EFT.	0.10
Thur	02/03/2022	review and approve bank reconciliation.	0.10
Wed	02/16/2022	review and approve disbursements.	0.30
Fri	02/25/2022	review and approve disbursements.	0.30
Fri	03/04/2022	review and approve bank reconciliation.	0.10
Thur	03/10/2022	review and approve disbursements.	0.30
Thur	03/24/2022	review and approve disbursements.	0.20
Wed	03/30/2022	review and approve disbursements.	0.30
			<u>Gillian Goldblatt (GGO) 2.40</u>
<u>Haran Sivanathan (HSI)</u>			
Mon	01/31/2022	Bank reconciliation/Posting cheques/Deposit	0.50
Thur	03/10/2022	Banking Cheques/deposit/Reveiw	0.40
Wed	03/23/2022	deposits and Cheques	0.50
			<u>Haran Sivanathan (HSI) 1.40</u>
<u>Inga Friptuleac (IFR)</u>			
Thur	01/13/2022	Issue cheques, postings	1.80
Fri	01/28/2022	Issue cheques, Postings	2.00
Mon	01/31/2022	Postings	0.90
Mon	02/07/2022	Postings	0.60
Mon	02/14/2022	Deposit; Issue cheques	1.40
Wed	02/23/2022	Issue cheques; postings	2.70
Thur	03/10/2022	Issue cheques	1.60
Fri	03/18/2022	Issue cheques	0.20
Thur	03/24/2022	Postings; Deposit; Issue chqs	1.00
Thur	03/31/2022	Postings; Issue cheques	2.10
			<u>Inga Friptuleac (IFR) 14.30</u>
<u>Mukul Manchanda (MMA)</u>			
Thur	01/13/2022	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Thur	01/20/2022	Email exchanges with R. Randall regarding sale of scripts and inventory. Internal discussions regarding same. Review of email exchanges with M. Bebawy.	0.20
Fri	01/21/2022	Review and drafted Fourth Report to Court. Email exchanges regarding deemed trust claims from CRA.	0.50
Mon	01/24/2022	Drafting of the fourth report. Receipt and review of the cash flow analysis. Discussions with P. Amaral and P. Gennis regarding same.	0.90
Tues	01/25/2022	Receipt, review and approve payables. Prepare and swear fee affidavit.	0.50
Thur	01/27/2022	Telephone call with B. Bissell regarding the report. Receipt and review of an email from B. Bissell containing comments regarding the report. Incorporated same in the report.	0.30
Fri	01/28/2022	Receipt and review of the motion record.	0.20
Wed	02/09/2022	Receipt, review and approve payroll.	0.30

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22  
 - File ID: AAOLDE-R: to AAOLDE-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
<u>Mukul Manchanda (MMA)</u>			
Wed	02/16/2022	Receipt, review and approve disbursements.	0.20
Thur	02/24/2022	Receipt, review and approve disbursements. Receipt, review and approve payroll.	0.50
Mon	03/07/2022	Review of email exchanges with B. Wyatt. Review of email exchanges between P. Gennis and M. Bebawy regarding sale of pharmacy.	0.30
Tues	03/08/2022	Receipt, review and approve payables and payroll.	0.50
Thur	03/10/2022	Receipt, review and approve payables.	0.20
Tues	03/15/2022	Email exchanges regarding the sale of pharmacy. Review of documentation with respect to same. Receipt review and approve payables. Authorized transfer of funds to cover shortfall.	0.50
Mon	03/21/2022	Receipt, review and execute the APS. Emailed same to P. Gennis for transmittal to the purchaser.	0.40
Wed	03/23/2022	Receipt, review and approve payables. Discussions with P. Gennis regarding the report to court and relief being sought at same.	0.30
Wed	03/30/2022	Receipt review and approve payroll. Receipt, review and approve payables.	0.50
Mukul Manchanda (MMA)			<u>6.80</u>
<u>Paula Amaral (PAM)</u>			
Thur	01/06/2022	Discussion with staff regarding recent events at pharmacy including theft, property damage and irate customers. Receipt of quote for glass repair, forward to Phil and Mukul, request alternative options and advise of approval to proceed as per quote.	0.50
Mon	01/10/2022	Receive and organize payroll information and invoices payable, Prepare payroll including calculating source deductions and pay statements. Prepare requisitions for processing of payments for payroll and payables. Calculate source deductions and prepare requisition for payment.	1.80
Wed	01/12/2022	Preparation of requisitions for posting as per bank statements.	1.00
Fri	01/14/2022	Preparation of requisitions for posting as per bank statements. Prepare analysis of cash needs. Prepare requisition for transfer of funds. Coordination of cheques in preparation for delivery.	1.10
Wed	01/19/2022	Send email to staff requesting payroll information.	0.10
Mon	01/24/2022	Prepare Statement of Receiver for fourth report. Contact CRA and discuss results of trust exams, audits and proof of claims for HST and payroll and prepare summary of results.	0.70
Tues	01/25/2022	Receive payroll information, prepare payroll calculations, prepare requisitions and submit for approval. Receive payables and prepare requisitions and submit for approval.	2.00
Wed	01/26/2022	Prepare requisition for debit and credit transactions on bank statement for posting. Contact Designated Manager to request reports for potential buyer, receive reports and prepare email with required information and send to Phil. Contact Service Canada to request additional ROEs.	2.00

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22  
 - File ID: AAOLDE-R: to AAOLDE-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Mon	01/31/2022	Prepare cash analysis to determine to cash needed for payables. Prepare requisitions transfer of funds. Send email to DM to request reports for buyer interested in purchase of prescriptions. Receive, assemble and forward reports to Phil. Prepare ROEs for two employees that resigned. Assist with bank reconciliation, prepare requisition for missing transaction and submit for posting.	2.20
Wed	02/02/2022	Receive and respond to email from DM requesting shredding company contact information.	0.10
Fri	02/04/2022	Receive email from Designated Managers regarding email received from OCP requesting director's name. Forward email to Phil. Prepare requisitions for debits and credits on bank reports for posting. Send email to DM and employee requesting payroll information.	1.50
Tues	02/08/2022	Receive payroll and pharmacist invoice and save to drive. Prepare payroll calculations and requisitions for approval. Review payables of accounts with outstanding amounts.	2.00
Wed	02/09/2022	Prepare ROEs for two employees. Contact Service Canada and order additional ROEs. Prepare requisitions for posting of debit and credit transactions on bank statement.	1.20
Thur	02/10/2022	Receive cheques and organize for delivery. Prepare cash analysis to determine cash needs	0.40
Fri	02/11/2022	Request reports for potential buyer. Receive reports, save to PDF and prepare email with reports and summary of information.	0.50
Tues	02/15/2022	Review bank account transactions and prepare cash analysis. Prepare requisition for transfer of funds. Contact DM for further clarification on prescription as requested by potential buyer.	0.70
Wed	02/16/2022	Receive invoices from Relief Buddy. Reconcile statement to confirm outstanding invoices. Contact CRA to request Web Access code to file T4s	1.00
Thur	02/17/2022	Prepare and send email to potential buyer of scripts and chattels to coordinate site visits. Receive McKesson invoices and save to drive.	0.30
Fri	02/18/2022	Send email to employees requesting payroll information. Receive call from DM to advise computers are not working and new monitors are required. Receive call from DM regarding heating issues in the pharmacy. email landlord for assistance.	0.40
Tues	02/22/2022	Receive and review payroll information and invoices. Calculate source deductions and prepare payroll statements. Prepare requisitions for payments and submit for approval.	2.00
Wed	02/23/2022	Prepare requisitions for debits and credits as per bank statements for posting. Contact pharmacies and advise of visit from potential buyer and address any questions. Receive email from insurance company regarding insurance policy renewal and respond to questions. Contact Inventory Solutions to schedule a date for inventory upon sale of pharmacy. Review offer from potential buyer and calculate monetary value. Confirm sales amounts with pharmacist.	3.00

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22  
 - File ID: AAOLDE-R: to AAOLDE-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Thur	02/24/2022	Prepare T4s for 2021 and email and mail to employees. Receive email from Telus requesting payment of invoice. Investigate invoice and determine invoice has been paid. Email Telus status of payment.	2.50
Mon	02/28/2022	Prepare cash analysis to determine cash needed for payments. Prepare requisition for posting for debit and credit transaction on bank statement. Receive signed cheques and prepare for courier.	1.30
Thur	03/03/2022	Prepare NUVO cash flow.	4.00
Fri	03/04/2022	Email contractors to request time sheets. Receive email requesting reports from both locations. Email Managers to request reports. Receive and organize reports. Prepare email and send to real estate agent.	1.00
Tues	03/08/2022	Prepare payroll including calculations of source deductions and requisitions for payroll and payables.	1.70
Wed	03/09/2022	Prepare requisition for payment of insurance. Calculate source deductions remittance amount and prepare requisition. Prepare requisitions for debits and credits as per bank statements.	1.80
Mon	03/14/2022	Receive call from Service Canada to review ROE for previous employee. Prepare cash analysis to determine cash needed for payments. Receive and reply to email from landlord regarding ceiling repair.	0.70
Mon	03/21/2022	Assist with reconciliation of bank account. Prepare required requisitions.	0.20
Tues	03/22/2022	Discussion with DM regarding chattels in pharmacy. Discussions with DMs regarding schedule going forward.	0.40
Wed	03/23/2022	Prepare requisitions for bank statement debits and credits and submit for posting. Redact document for report, Assemble NDAs and summarize listings for report.	1.50
Thur	03/24/2022	Send email to employees requesting payroll information.	0.30
Mon	03/28/2022	Receive invoices, review and prepare requisitions for approval and payment. Receive payroll hours, calculate payroll source deductions, prepare payroll statements and requisitions for approval.	2.50
Wed	03/30/2022	Prepare bank analysis to determine cash needs for payables. Prepare requisition for transfer of funds.	0.40
Thur	03/31/2022	Receive signed cheques and prepare for courier and mailing. Assist with month end reconciliation. Prepare requisitions as required.	0.70
			43.50
<b>Paula Amaral (PAM)</b>			
<b>Philip H. Gennis (PGE)</b>			
Tues	01/04/2022	On-going operational oversight given the challenges with the pharmacy.	0.50
Wed	01/05/2022	Internal email exchanges regarding repairs necessitated by apparent attempted break-in and window broken in consequence; general operational oversight.	0.50
Thur	01/06/2022	On-going discussions with listing broker regarding lack of purchaser interest in the pharmacy.	0.50



Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22  
 - File ID: AAOLDE-R: to AAOLDE-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
<u>Philip H. Gennis (PGE)</u>			
Fri	01/07/2022	Further discussions with listing broker exploring possible options if pharmacies do not sell.	0.25
Tues	01/11/2022	lengthy telephone discussion with Maged Bebawy regarding potential sale of scripts and inventory given total lack of interest from buyers; telephone discussion in this regard with Rod Randall at CWB in this regard;	0.50
Thur	01/13/2022	Telephone discussion with Maged Bebawy regarding sales process;	0.25
Wed	01/19/2022	Email exchange with Bernard Lefebvre at McKesson regarding confirmation of quantum of PMSI Claim;	0.25
Thur	01/20/2022	Lengthy telephone call with OCP Regulatory Division regarding shuttering pharmacy and requirements of OCP in this regard; revisions to Report;	0.75
Fri	01/21/2022	Revisions to Fourth Report; assembly of appendices;	0.50
Mon	01/24/2022	Edits to Fourth Report; review and assemble Appendices ;review status of CRA and WEPP Assessments; review of interim SRD;	0.75
Wed	01/26/2022	Email exchange with Listing Broker regarding potential sale of pharmacies;	0.25
Fri	01/28/2022	Email exchange with Listing Broker responding to request for updated reports and lease information;	0.25
Thur	02/03/2022	Receipt of Proposal from Counsel for prospective purchaser of two pharmacies; telephone discussion with said Counsel;	0.50
Fri	02/04/2022	Receipt and review of script and inventory reports; email exchange with OCP regarding accreditation renewal;	0.75
Thur	02/10/2022	Telephone discussion with Counsel for prospective purchaser; telephone discussion with Listing Broker; email to prospective purchaser of scripts and inventory;	0.50
Fri	02/11/2022	Telephone discussion and Email to Francesco Vella outlining formula for valuation of inventory and conditions of sale of scripts/files/inventory and tel+fax numbers; review of reports provided by DMs for both locations;	1.00
Mon	02/14/2022	Email exchange with Francesco Vella responding to request for script reports for both pharmacies;prior review of reports preceding transmittal;	0.50
Tues	02/15/2022	Further email exchange with Francesco Vella regarding acquisition of scripts and inventory;	0.25
Thur	02/17/2022	Telephone discussions with local pharmacists regarding acquisition of scripts and inventory; telephone discussion with Francesco Vella regarding his proposed acquisition of scripts and inventory;	0.50
Fri	02/18/2022	Email exchange with Francesco Vella regarding site visits and acquisition of scripts, inventory, tel/fax numbers and some computers and other chattels; receipt of LOI from second purchaser (Phil Hauser) regarding acquisition of inventory only; receipt and review of email LOI from Francesco Vella regarding proposed acquisition of scripts and inventory, etc., telephone advice to Mr. Vella requesting that he submit his highest and best offer; request analysis from PA regarding likely recovery from scripts by both Vella and Hauser;	1.25
Tues	02/22/2022	Email exchange with insurance broker; further discussions with Francesco Vella aimed at getting him to increase his offer for scripts and inventory.	0.50

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22  
 - File ID: AAOLDE-R: to AAOLDE-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22

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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
<u>Philip H. Gennis (PGE)</u>			
Thur	02/24/2022	Email exchange with insurance broker regarding renewal of current coverage; on-going discussions with prospective purchasers of scripts and inventory of both pharmacy locations absent a sale as a going-concern; lengthy follow up discussion with OCP regarding formal process for closing a pharmacy and transferring patient files; email exchange with Counsel regarding sale by way of Bill of Sale; further email to Counsel addressing concerns raised by Counsel with respect to a sale by way of Bill of Sale;	1.75
Fri	02/25/2022	Email exchange confirming terms of sale and telephone discussion with Maged Bebawy regarding prospective purchaser of Dolce Vita store and scripts and inventory of Wyandotte location;	0.75
Sat	02/26/2022	Email exchange with Maged Bebawy confirming terms of proposed purchase; email exchange with Counsel and internal discussion regarding Receiver's ability to walk from Wyandotte lease; email to Counsel for prospective Purchaser with respect to APS and telephone discussion with respect to her client taking over DM role; email to Rod Randall regarding en bloc purchaser of Dolce Vita location; revisions to draft APS and forwarding same to Counsel for prospective purchaser of Dolce Vita location;	1.25
Tues	03/01/2022	Email exchange and telephone discussion with Counsel for prospective purchaser of Erie location;	0.25
Wed	03/02/2022	On-going discussions with Counsel for prospective purchaser; review of draft APS from Counsel; discussions with Listing Broker regarding financing;	0.75
Fri	03/04/2022	Email exchange and lengthy telephone discussion with Broker regarding provision of sales reports to enable the obtaining of financing; telephone discussion with Counsel for prospective Purchaser;	0.50
Mon	03/07/2022	Email exchange and telephone discussion with Ben Wyett regarding financing for purchaser; numerous telephone discussions with Counsel for Purchaser aimed at preserving sale; email to Listing Broker advising of unwillingness of CWB to finance and setting deadline for obtaining alternate financing; email from listing broker requesting extension to March 21st; telephone discussion with Rod Randall at CWB in Edmonton to discuss proposed response to request for extension; discussion with Counsel for Purchaser regarding proposed resolution of need for financing and conditions for extension to March 18th; final email regarding extension and condition precedent therfor;	1.25
Tues	03/08/2022	Email confirmation from Counsel for prospective purchaser confirming that she is in possession of a signed APS on terms acceptable to the Receiver together with a trust deposit in the amount of \$50,000; responding email from Receiver confirming extension of time to obtain financing to March 18th at 5pm; email xchange with Counsel for prospective Purchaser regarding existence of banner agreement;	1.25
Tues	03/15/2022	Receipt and eview of Offer to Purchase; email exchanges with Counsel; telephone discussions with Counsel for Purchaser;	1.25
Wed	03/16/2022	Email exchange with Counsel regarding impending Offer; telephone discussion with Counsel for Purchaser;	0.50
Thur	03/17/2022	Email exchange with Receiver's Counsel;	0.25
Mon	03/21/2022	Email exchange with Counsel regarding review of APS; telephone discussion with Counsel for purchaser; forwarding APS for signature and transmittal to Counsel for Purchaser;	0.50

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22  
 - File ID: AAOLDE-R: to AAOLDE-R:

Time Detail by File & Employee ARA

Printed on: 4/05/22  
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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
<u>Philip H. Gennis (PGE)</u>			
Tues	03/22/2022	Review of Bid Summary; arranging for execution of final APS and transmittal to Counsel for Purchaser;	0.55
Wed	03/23/2022	Initial draft of Fifth Report; email exchange with Counsel for Receiver and Counsel for Purchaser; detailed email to Brendan Bissell re	0.75
Thur	03/24/2022	Final revisions to initial draft report to Court and assembly of Appendices; email to Listing Broker requesting marketing report to Pharmacy;	0.60
Mon	03/28/2022	Email exchange with Rod Randall at CWB; email exchange and telephone discussion with Counsel for Purchaser regarding current DM and his willingness to stay on once transaction closes;	0.25
Tues	03/29/2022	Email exchange with Counsel for Purchaser; review and execute OCP form with respect to Receiver's consent to sale and transmittal to Counsel for Purchaser;	0.50
Philip H. Gennis (PGE)			23.90
<u>Susan Downey (SDW)</u>			
Fri	01/07/2022	Follow up on rent cheque	0.20
Mon	01/10/2022	Processing disbursements	0.50
Wed	02/09/2022	General	0.00
Thur	02/10/2022	Process disbursements	0.30
Tues	02/22/2022	Preparing schedule of payments to secured creditor/receiver's borrowing, unpaid invoices/WIP	0.40
Thur	02/24/2022	Process disbursements including rent	0.50
Tues	03/01/2022	Prepare rent cheques for courier pick up and e-mail to J. Gerges re: rent cheque	0.20
Wed	03/02/2022	Dealing with delivery of rent cheque with Purolator difficulties	0.50
Thur	03/03/2022	Receipt and review and filing of WEPP Statement	0.20
Thur	03/03/2022	Processing disbursements and updating Gerges trust account schedule.	0.40
Thur	03/10/2022	Process disbursements and Review of and uploading files to R:Drive	0.40
Tues	03/15/2022	Process transfer between accounts	0.20
Wed	03/16/2022	Courier to Wyandotte re: payroll	0.20
Mon	03/21/2022	Processing disbursements	0.20
Tues	03/29/2022	Process disbursements	0.30
Susan Downey (SDW)			4.50
Total for File ID AAOLDE-R:			97.40
Grand Total:			97.40



July 12, 2023

Invoice #: 12543

Olde Walkerville Holdings Inc. o/a Olde Walkerville Pha

Billing Period: Apr 30, 2023

## Invoice

RE: Old Walkerville Holdings Inc. o/a Olde Walkerville

FOR PROFESSIONAL SERVICES RENDERED in the period April 1, 2022 to April 30, 2023 in connection with Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	30.25	\$525.00	\$15,881.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	3.60	375.00	1,350.00
Mukul Manchanda, CPA, CIRP, LIT	5.40	450.00	2,430.00
Eileen Sturge	0.80	250.00	200.00
Susan Downey	43.50	165.00	7,177.50
Paula Amaral	46.10	290.00	13,369.00
Others	14.60	225.00	3,285.00
Total Professional fees	144.25	\$302.90	\$43,692.75
Courtesy Discount			(4,246.50)
HST			5,128.01
Reimbursable Expenses			
Courier			\$218.66
Total Reimbursable expenses			\$218.66
HST on expenses			\$28.42
Total			<u><u>\$44,821.34</u></u>
HST Registration #R103478103 (AAOLDE-R)			

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Tues	04/05/2022	Admin on file	0.80
			<b>Eileen Sturge (EST) 0.80</b>
<b>Frieda Kanaris (FKA)</b>			
Fri	07/29/2022	May 13 - Attend post office for mail redirection.	1.00
			<b>Frieda Kanaris (FKA) 1.00</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	04/04/2022	review and approve bank reconciliation.	0.10
Mon	04/11/2022	review and approve cheque requisitions.	0.50
Tues	04/12/2022	approve wire transfer	0.10
Mon	04/25/2022	review and approve disbursement.	0.30
Tues	04/26/2022	review and approve disbursements.	0.50
Fri	04/29/2022	review and approve disbursements.	0.50
Tues	05/24/2022	review and approve disbursement	0.10
Mon	06/13/2022	review and approve bank reconciliation.	0.10
Tues	06/14/2022	review and approve disbursements.	0.30
Fri	07/08/2022	review and approve disbursement.	0.10
Mon	07/25/2022	review and approve disbursements.	0.10
Mon	08/08/2022	review and approve bank reconciliation.	0.10
Wed	09/07/2022	review and approve bank reconciliation.	0.10
Tues	10/11/2022	review and approve bank reconciliation.	0.10
Thur	11/03/2022	Review and approve bank reconciliation.	0.10
Mon	12/12/2022	review and approve bank reconciliation.	0.10
Sun	01/15/2023	review and approve bank reconciliation.	0.10
Wed	02/01/2023	review and approve bank reconciliation.	0.10
Thur	03/09/2023	review and approve bank reconciliation.	0.10
Tues	04/04/2023	review and approve bank reconciliation.	0.10
			<b>Gillian Goldblatt (GGO) 3.60</b>
<b>Haran Sivanathan (HSI)</b>			
Wed	04/06/2022	cheques/wire transfer	0.20
Tues	04/12/2022	cheques/wire transfer	0.40
Tues	05/17/2022	cheques/wire transfer	0.30
Wed	05/18/2022	cheques/wire transfer	0.50
Thur	05/19/2022	cheques/wire transfer	0.20
Tues	05/31/2022	General	0.30
Tues	06/21/2022	Cheques preparation and wire transfer	0.50
Mon	11/21/2022	reweiv file	0.20
			<b>Haran Sivanathan (HSI) 2.60</b>
<b>Inga Friptuleac (IFR)</b>			
Tues	04/12/2022	Issue cheques, Postings	1.50
Thur	04/28/2022	Issue cheques, Postings	2.60
Fri	05/06/2022	Issue cheque	0.10
Thur	05/19/2022	Issue cheques, postings	1.50
Mon	05/30/2022	Issue cheques, Deposits, postings	1.70
Thur	06/16/2022	Issue cheques	0.70
Mon	06/27/2022	Deposit, Issue chq	0.20
Thur	07/07/2022	Postings	0.80
Fri	07/15/2022	Issue chq, Postings	0.40
Fri	08/05/2022	Issue cheques, Deposits	0.40

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)**

Day	Date	Memo	B-Hrs
<b>Inga Friptuleac (IFR)</b>			
Wed	08/24/2022	Issue chq, Postings	0.40
Mon	09/12/2022	Issue chq, Postings	0.30
Thur	12/15/2022	Deposit	0.10
Thur	12/29/2022	Wire trf	0.20
Thur	01/26/2023	Deposit	0.10
<b>Inga Friptuleac (IFR)</b>			<b>11.00</b>
<b>Mukul Manchanda (MMA)</b>			
Mon	04/04/2022	Receipt and review of the report to court.	0.50
Tues	04/05/2022	Receipt, review and edit the distribution analysis. Review of ancillary information related to the report to court.	0.50
Fri	04/08/2022	Participated in a conference call with B. Wyatt and T. Hokinson. Receipt and review of comments to report to court from B. Bissell.	0.40
Tues	04/12/2022	Receipt and review of the factum.	0.30
Wed	05/11/2022	review and approve disbursements	0.20
Thur	05/12/2022	review and approve disbursements	0.30
Tues	05/17/2022	Receipt, review and sign the closing documents.	0.50
Fri	05/27/2022	Receipt, review and approve payroll and disbursements.	0.50
Wed	06/15/2022	Receipt, review and approve payable.	0.10
Mon	06/20/2022	Receipt, review and approve payables.	0.20
Thur	07/07/2022	Receipt, review and approve payables.	0.10
Fri	07/08/2022	Receipt, review and approve payables.	0.10
Tues	08/23/2022	Receipt, review and approve payables.	0.20
Tues	08/30/2022	Receipt, review and approve payables.	0.10
Fri	10/07/2022	Receipt, review and edit the funds analysis.	0.30
Tues	10/11/2022	Receipt and review of the revised funds analysis.	0.20
Fri	10/14/2022	Receipt and review of an email from B. Bissell providing accounting for legal fees outstanding. Instructed P. Amaral to update the funds analysis with updated legal numbers. Receipt and review of the updated funds analysis.	0.30
Tues	11/08/2022	Finalize the funds analysis and emailed same to R. Randall including the update from CRA.	0.30
Wed	12/14/2022	Receipt and review of the HST refund. Instructed P. Amaral to update the chart.	0.10
Tues	12/20/2022	Receipt, review and approve payables.	0.20
<b>Mukul Manchanda (MMA)</b>			<b>5.40</b>
<b>Paula Amaral (PAM)</b>			
Fri	04/01/2022	Prepare letter requested by Pharmacist to confirm no health benefits are provided. Prepare requisitions for debits and credits as per bank statement and submit for posting. Contact landlord for Sulla Via and advise of sale of property and that buyers lawyers will contact landlord.	2.00
Wed	04/06/2022	Prepare R&D and summary of funds transferred from other pharmacies. Send emails requesting payroll and invoices from staff.	1.20
Mon	04/11/2022	Receive payroll hours and invoices. Calculate payroll deductions and prepare payroll statements. Prepare requisitions and submit for approval. Calculate source deduction remittance, prepare requisition and submit for approval.	2.00

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Tues	04/12/2022	Receive calls from pharmacists regarding operational issues and status of OCP inspection,	0.30
Wed	04/13/2022	Prepare requisitions for debits and credits and submit for posting. Organize cheques for mailing and courier.	1.20
Thur	04/14/2022	Prepare bank analysis to determine cash needs for payroll and payables. Prepare requisition for transfer of funds and submit for approval.	0.40
Mon	04/18/2022	Prepare HST return and file with CRA	0.40
Tues	04/19/2022	Contact inventory to coordinate inventory count. Contact landlord of Erie location to discuss sale of pharmacy.	0.20
Mon	04/25/2022	Prepare payroll source deductions and statements. Prepare requisitions for payroll and payables and submit for approval.	3.00
Wed	04/27/2022	Prepare WSIB premium reporting and submit via online portal. Assist with bank reconciliation and prepare requisition and submit for posting.	0.50
Fri	04/29/2022	Prepare requisition for debits and credits in bank account and submit for posting. Receive emails from DMs regarding accreditation fees, forward to Phil	3.00
Tues	05/03/2022	Prepare Form 342 to request permission to not file corporate returns for missing periods.	0.50
Thur	05/05/2022	Discussion with DMs regarding closing date and requirements for closing of pharmacy. Coordinating Coordinating of inventory count. Send emails to staff to request payroll.	0.50
Fri	05/06/2022	Calculate source deductions and pay statements for payroll. Prepare requisitions for payables and payroll and submit for approval.	2.50
Mon	05/09/2022	Receive invoices and prepare requisitions and submit for approval. Calculate source deduction, prepare requisition and submit for approval.	0.70
Tues	05/10/2022	Obtain service provider information to begin process of canceling services. Organize with Lockit to repair step to basement.	0.50
Thur	05/12/2022	Discussions with DM and Phil regarding status of records. Coordination of Inventory Count with inventory. Coordination of transfer of Cogeco. Coordination of cancellation of alarm and cleaning services. Coordination of pick up of Shred-It boxes and expired medications. Prepare requisitions for debits and credits as per bank statement.	4.00
Fri	05/13/2022	Prepare employee termination letters, final payroll cheques and payments to contractors Prepare door notice and Pharmacy Closing Statement.	2.50
Tues	05/17/2022	Address issues with closing including contacting Cogeco for pick up of equipment, Shred-it for shredding, Stericycle for expired medications and organizing clean up with Lock it.	2.00
Wed	05/25/2022	Receive payroll information and payables. Prepare payroll statements and requisitions for payroll and payables and submit for approval.	2.00
Wed	06/08/2022	Contacted Ministry of Finance regarding the EHT account and amount outstanding.	0.10
Thur	06/09/2022	Prepare ROEs for employees.	2.50

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

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**File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Mon	06/13/2022	Receive invoices and confirm amounts payable.	0.50
Wed	06/15/2022	Receive email regarding outstanding invoices for Telus Health. Prepare requisition for payment and submit for approval.	0.20
Wed	06/29/2022	Prepare requisitions for debit and credits on bank statement and submit for processing.	1.50
Wed	07/20/2022	Prepare and file T4s using Webforms. Prepare and file final WSIB report. Close WSIB account.	2.00
Mon	07/25/2022	Filing of HST return using Netfile.	0.10
Fri	07/29/2022	Prepare requisitions for payments to McKesson and submit for posting.	0.30
Tues	08/02/2022	Receive Notice of Discrepancy of Payroll and prepare reconciliation.	0.20
Mon	08/15/2022	Contact CRA agent regarding status of HST accounts. Discussion with previous owner and the accountant regarding status of HST returns. Prepare email summarizing filings filed to date and outstanding and forward to Mukul and Phil.	1.00
Tues	08/16/2022	Assist with bank reconciliation and prepare requisitions as per bank statement for July.	0.50
Wed	08/17/2022	Receive invoice for matt rentals pre sale, prepare requisition and submit for approval. Follow up with Moneris regarding charges on bank statement and request reversal.	0.40
Fri	08/19/2022	Prepare and send email to CRA agent requesting update on status of RC342 forms and HST filings.	0.20
Thur	08/25/2022	Receive email from CRA agent with update on status of returns. Email previous accountant requesting update on HST filings.	0.20
Wed	08/31/2022	Receive information for deposit from Moneris. Prepare requisition and submit for processing.	0.20
Tues	09/20/2022	Receive email from CRA agent with status of refund, HST returns and RC 342s. Update spreadsheet to include current information.	0.30
Mon	09/26/2022	Prepare and send email to CRA agent requesting confirmation that Nil returns can be filed in the absence of actual returns. Update table summarizing expected payments and disbursements and submit to Mukul.	0.50
Wed	09/28/2022	file outstanding returns	1.00
Thur	09/29/2022	File HST return.	0.20
Fri	09/30/2022	Prepare HST Working Sheet to file outstanding returns on RT0001 account and forward to CRA agent for processing.	1.00
Mon	10/03/2022	Receive and respond to email from CRA agent regarding status of HST returns submitted.	0.10
Fri	10/07/2022	Review WIP, legal fees and balance of funds and prepare funds analysis spreadsheet.	0.40
Fri	10/14/2022	General	0.30
Mon	10/17/2022	Update funds analysis as per instructions from Phil.	0.20
Mon	10/24/2022	Receive and review CRA documents regarding RT0001 account.	0.10
Wed	11/23/2022	Follow up and respond to emails with CRA agent regarding update on payments of HST accounts.	0.20
Fri	11/25/2022	Update Funds Analysis spreadsheet to November 25th.	0.50
Wed	12/14/2022	Review amounts owing for legal fees and prepare payment plan for approval.	0.20
Thur	12/15/2022	Receive HST refund and prepare requisition for deposit.	0.10



Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Mon	12/19/2022	Review legal invoices, prepare requisitions for processing of payment.	0.30
Tues	12/20/2022	Prepare requisitions for payables and submit for approval.	0.30
Tues	01/03/2023	File HST return using Netfile.	0.20
Wed	01/04/2023	Preparation of email containing latest email from CRA auditor and update on HST refunds received to date and refunds outstanding.	0.30
Mon	01/23/2023	Receive email from CRA agent with update on files.	0.10
Tues	01/24/2023	Receipt of HST refund, prepare requisition for deposit and update HST refunds outstanding.	0.20
Mon	04/03/2023	Review WIP to date and balance in bank account and update bank analysis spreadsheet and proposed payment schedule..	0.20
Mon	04/24/2023	Forward email to bank with proposed distribution.	0.10
<b>Paula Amaral (PAM)</b>			<b>46.10</b>
<b>Philip H. Gennis (PGE)</b>			
Fri	04/01/2022	Email exchange with Receiver's Counsel confirming court date for sale approval hearing; telephone discussion with Counsel for Purchaser; email to Counsel regarding contact info for Landlord; email to Landlord introducing Counsel for Purchaser; review of existing lease signed on March 1, 2019 (an initial 5 year terms together with two 5 year renewal options subject to negotiation of rent);	0.75
Mon	04/04/2022	Minor revisions to Fifth Report; email exchange with Counsel transmitting V2 of draft report for review and comments; email, exchange regarding accreditation renewal; review of fee projections provided by counsel; email to listing broker requesting marketing materials for inclusion in fifth report; draft advertisement for the Insolvency Insider; review of final draft distribution analysis prior to transmittal to CWB	0.75
Tues	04/05/2022	Review final draft distribution analysis;	0.20
Fri	04/08/2022	Receipt and review of draft AVO; telephone discussion with Counsel for Purchaser;	0.50
Tues	04/12/2022	Review of Motion Record and Factum for April 13th court appearance;	0.50
Wed	04/13/2022	Attendance before HHJ Cavanagh; receipt and review of endorsement and signed Orders from hearing held before HHJ Cavanagh;	0.50
Thur	04/14/2022	Email exchange with Counsel; telephone discussion with Counsel for Purchaser; telephone discussion with OCP and Landlord;	0.50
Tues	04/19/2022	Internal emails coordinating closing for end of April; email exchange with Counsel for Purchaser regarding status of OCP accreditation; ODB approval process and assignment of lease;	0.50
Wed	04/20/2022	Email exchange with Counsel for Purchaser; instructing PM to make further contact with Erie Street location regarding assignment of lease; lengthy telephone discussion with OCP regarding status of Purchaser's accreditation application; telephone discussion with MOH regarding issuance of ODB number for Purchaser; review of email from PM regarding matters outstanding from Purchaser related to lease assignment; receipt of lengthy email from Counsel for Landlord listing pre-conditions for assignment of lease; telephone discussion with Receiver's Counsel in this regard; telephone discussion with Counsel for Purchaser; email exchange with Counsel for Purchaser;	1.50

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

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**File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Thur	04/21/2022	Email exchange with Purchaser's Counsel concerning closing logistics; telephone discussion with Purchaser's Counsel;	0.50
Mon	04/25/2022	Receipt and review of email from Counsel for Purchaser; telephone discussion with Counsel for Purchaser regarding scripts and patient files from Wyandotte location;	0.50
Tues	04/26/2022	Telephone discussion with Counsel for Purchaser; email exchange with Receiver's Counsel regarding possible extension of closing; telephone discussion with OCP regarding status of accreditation application; internal emails regarding logistics for closing;	0.50
Mon	05/02/2022	Receipt of email exchange between Receiver's Counsel and Counsel for Purchaser; email exchange with PA regarding payment of pharmacy accreditation fees; telephone discussion with Counsel for Purchaser regarding extension of closing date to May 17th and status of OCP and ODB accreditation and assignment of lease;; telephone discussion with Counsel regarding sale of pharmacy and the request by Purchaser for extension; telephone discussion with OCP regarding status of accreditation application;	1.50
Wed	05/04/2022	Email from Counsel for Purchaser regarding lease assignment; email exchange with Receiver's Counsel regarding closing of sale and rent adjustments; receipt of email from Receiver's Counsel to Counsel for Landlord and his response thereto; receipt and review of draft Closing Agenda; further email from Counsel for Purchaser to Counsel for Landlord; email to Receiver's Counsel regarding closing adjustments;	1.50
Thur	05/05/2022	Email exchange with Bank regarding outstanding CRA claims and refunds; review of claim schedule prior to transmittal to Bank; internal discussions in this regard; review of closing documents provided by Receiver's Counsel; dealing with issues related to paper documents stored at Wyandotte and impact of Drugs and Pharmacies Regulation Act regarding retention of same;telephone discussion with OCP standards division;	1.75
Fri	05/06/2022	Email exchange with Counsel for Purchaser and with the Purchaser directly regarding request for access to allow Kroll to assess compatibility of data systems as it relates to the transfer of data on purchase of the patient records from the Wyandotte location;	0.50
Tues	05/10/2022	Lengthy telephone discussion with OCP ethics manager regarding regarding patient record retention obligations; review of DPR Act and telephone discussion with Receiver's Counsel in this regard; email request for opinion sent to Receiver's Counsel; receipt and review of opinion from Counsel with respect to Drug and Pharmacies Regulation Act and the regulations thereunder as same relates to the retention of patient records;email to Counsel with respect to record keeping requirements and proposed communication of same to Purchaser; email to Purchaser (as Counsel away on holiday) outlining her obligations relative to the retention of patient records for the Wyandotte files; receipt and review of proposed lease assignment; email from Receiver's Counsel outlining concerns with draft lease assignment;email to Receiver's Counsel regarding closing adjustments to include OCP accreditation fee and 50% of the cost of inventory taking; internal email exchanges setting up closing on May 17th;	2.50

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Fri	05/13/2022	Email to Receiver's Counsel outlining unique items for purposes of closing adjustments; email exchange with Receiver's Counsel with proposed amendments to Lease Assignment as it relates to validity of lease;	0.50
Mon	05/16/2022	Email to Receiver's Counsel confirming inventory count for evening of the 16th in advance of closing on the 17th; email exchange with Counsel for Purchaser confirming waiver of conditions relative to OCP accreditation and ODB Provider number for Sulla Villa Pharmacy; receipt of final version of Lease Assignment and transmittal for execution by MM; receipt and execution of OCP Closing Statement for Wyandotte location; coordinating logistical issues relative to inventory taking; telephone discussions with inventory counters; email exchange with Counsel for Purchaser regarding previously filled scripts at Sulla Villa and confirming agreement to adjust for co-payments received after closing; receipt of costing for inventory count to be shared with Purchaser and adjusted for on closing; receipt and review of execution copies of closing documents and transmittal for execution; confirmation of cash float and email to Counsel with instructions to add same to statement of adjustments; receipt and review of final statement of adjustments	3.25
Tues	05/17/2022	Overseeing closure of Wyandotte location and sale of Erie Street location, including but not limited to multiple email exchanges and telephone calls as listed following: telephone discussion and email exchange with Susan Downey (onsite for closing) in Windsor regarding closing logistics at Wyandotte location {disposal of old meds and medications; further email regarding patient records mainyained onsite and required to be taken by purchaser pursuant to DPRAct; review of draft Statement of Adjustments; email to Counsel for Purchaser requesting confirmation of Purchasers HST number for inclusion on Election Form; email response from Purchaser's Counsel; email exchange with both Counsel regarding obligation relative to onsite paper patient records;email exchange with onsite personnel confirming items to be taken back to office inToronto and shredded;email exchange with onsite personnel regarding Cogeco equipment;review of final closing documents and transmittal to MM for execution and return to Counsel for closing; email exchanges with Counsel for \landlord aimed at finalizing lease assignment; email exchange between all Counsel finalizing Statement of Adjustments with inventory values and other incidental costs to be included such as cost of legal fees for lease assignment and cost of inventory counts;review of final version of lease assignment signed by \landlord and transmittal to MM for signature on behalf of Receiver; forwarding fully executed lease assignment to Counsel for Purchaser; receipt and review of inventory count reports; approval of invoices for lease assignment (shared 50/50 and inventory count costs shared 50/50;email exchanges attempting to locate WSIB Certificate for pharmacy;receipt of wire transfer confirmation for balance due on closing; email to Purchaser's Counsel confirming release of assets to her client;execution of Receiver's Certificate and transmittal to Counsel for filing with Court; email to CWB confirming closing;	5.00
Wed	05/18/2022	Email exchange with Kohl and Frisch credit manager regarding closing and time-line for payment of PMSI debt owing as at date of receivership; email exchange with Counsel for Landlord; email exchange with insurance broker responding to policy renewal enquiry;	0.50

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

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**File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Fri	05/20/2022	Email exchange with Receiver's Counsel regarding Wyandotte Street lease and the Receiver's vacating of the premises; email to Landlord confirming that the Receiver has effectively vacated the premises; re-execution of Receiver's Certificate and transmittal to Counsel for filing with the Court and transmittal to Counsel for Purchaser;	0.50
Tues	06/14/2022	Email exchange and telephone discussion with Counsel for Receiver regarding bankruptcy of debtor and disclaimer of lease; email exchange and telephone discussion with Ted Hopkinson at CWB recommending the filing of an assignment in bankruptcy;	0.50
Thur	07/28/2022	File review in advance of drafting final report to Court on motion for distribution and discharge;	0.75
Thur	08/11/2022	Document review for final report; review of HST refund status.	0.75
Thur	08/25/2022	Review receipts and disbursements for inclusion in advance of drafting final report to Court;	1.00
Wed	08/31/2022	General	0.50
Thur	09/29/2022	Preliminary drafting of final report to court	0.30
Fri	10/07/2022	Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions; email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysis	0.60
Tues	10/11/2022	Review revised funds analysis;	0.25
Fri	10/14/2022	Receipt and review of professional fee analysis from Counsel for the Receiver; review of revised funds analysis in light of revised numbers from Counsel;	0.25
Mon	10/17/2022	Review of further revised financial analysis; email exchanges internal; receipt and review of email from Counsel for Receiver.	0.15
Wed	12/28/2022	Revisions to draft of final report to Court;	0.25
Thur	02/09/2023	Email exchanges with McKesson and K&F re timing for payment of PMSI Claims;	0.25
<b>Philip H. Gennis (PGE)</b>			<b>30.25</b>
<b>Susan Downey (SDW)</b>			
Mon	04/25/2022	Processing disbursements	0.20
Tues	04/26/2022	Processed disbursements including May rent	0.40
Thur	05/05/2022	Provide solicitor with Wyandotte rent amount.	0.10
Mon	05/09/2022	Drafting 246(2) Report	0.20
Thur	05/12/2022	Finalize 246(2) report	0.40
Mon	05/16/2022	Travel to site for inventory count.	9.00
Tues	05/17/2022	Pack pharmacy for move.	9.00
Wed	05/18/2022	On site for garbage collection and final clean up. Travel time	8.50
Thur	05/19/2022	Moved boxes/bags of documents/shredding to office. Went through records and papers to determine what could be disposed of (garbage/shredding). E-mailed John G. that keys were ready for pick up.	3.00
Tues	05/24/2022	Calls to Shred It and Iron Mountain regarding quotes for shredding bins.	1.00
Wed	05/25/2022	Take drug patches found in shredding documents to pharmacy for safe disposal. Counted/rolled and prepared deposit from both Windsor locations. Contacted shredding companies for quotes on one time shredding of confidential documents.	2.00
Mon	05/30/2022	Dealing with Fillware PoS machine.	0.20

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)**

Day	Date	Memo	B-Hrs
<b>Susan Downey (SDW)</b>			
Tues	05/31/2022	General	0.30
Wed	06/01/2022	Process disbursements. Letter to Enwin re: cancel account	0.30
Thur	06/09/2022	Call/e-mails re: shredding. Uploading photos to file	0.70
Mon	06/13/2022	Processing disbursements	2.00
Tues	06/14/2022	Process invoices and draft new invoice	1.20
Wed	06/15/2022	Processing invoices	2.00
Mon	06/20/2022	Follow up with Shred-it re: confidential shredding. Receipt and processing of ODB cheques for both locations.	0.50
Wed	06/22/2022	Receive shredding bins from SHRED-IT and dispose of confidential documents	1.50
Wed	06/29/2022	File HST return	0.20
Thur	06/30/2022	Forwarded returned cheque to relief pharmacist	0.20
Mon	08/22/2022	Receipt and filing of WEPPA statement	0.10
Mon	11/07/2022	Prepare 246(2) report and file with OR	0.50

<b>Susan Downey (SDW)</b>	<b>43.50</b>
<b>Total for File ID AAOLDE-R:</b>	<b>144.25</b>
<b>Grand Total:</b>	<b>144.25</b>



September 25, 2023

Invoice #: 12587

Olde Walkerville Holdings Inc. o/a Olde Walkerville Pha

Billing Period: Aug 31, 2023

## Invoice

RE: Old Walkerville Holdings Inc. o/a Olde Walkerville

FOR PROFESSIONAL SERVICES RENDERED in the period May 1, 2023 to August 31, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	1.05	\$525.00	\$551.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Susan Downey	0.60	165.00	99.00
Paula Amaral	1.70	290.00	493.00
Others	0.40	225.00	90.00
Total Professional fees	4.15	\$333.13	\$1,383.25
Courtesy discount			(139.50)
HST			161.69
Total			<u>\$1,405.44</u>

HST Registration #R103478103

(AAOLDE-R)

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AAOLDE-R: to AAOLDE-R:

**File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)**

Day	Date	Memo	B-Hrs
<b>Gillian Goldblatt (GGO)</b>			
Mon	05/01/2023	Receipt, review and Bank reconciliation.	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on June 5th, 2023	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>0.40</b>
<b>Haran Sivanathan (HSI)</b>			
Thur	07/20/2023	Cheques	0.40
<b>Haran Sivanathan (HSI)</b>			<b>0.40</b>
<b>Paula Amaral (PAM)</b>			
Wed	05/03/2023	File RT0002 HST return.	0.20
Fri	06/02/2023	Update spreadsheet outlining transfers required to pay outstanding AR and WIP, payments from entities with funds and entities requiring approval. Preparation of Receiver Borrowing Certificates for Receiverships requiring transfer and Third Party Agreements for Bankruptcy estates.	1.00
Tues	06/13/2023	Filing of HST return.	0.30
Wed	08/23/2023	Prepare and file HST return.	0.20
<b>Paula Amaral (PAM)</b>			<b>1.70</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	05/09/2023	Review and execute BIA Report and Interim SRD .	0.25
Thur	05/11/2023	Drafting Sixth Report to Court;	0.40
Fri	05/19/2023	Further drafting of sixth report;	0.40
<b>Philip H. Gennis (PGE)</b>			<b>1.05</b>
<b>Susan Downey (SDW)</b>			
Mon	05/08/2023	General	0.60
<b>Susan Downey (SDW)</b>			<b>0.60</b>
<b>Total for File ID AAOLDE-R:</b>			<b>4.15</b>
<b>Grand Total:</b>			<b>4.15</b>

**This is Exhibit “7” of the Affidavit of  
MUKUL MANCHANDA  
Sworn before me on this 23rd day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for msi Spergel inc.  
and Spergel & Associates Inc.  
Expires September 21, 2025





April 03, 2022

Invoice #: 12331

4231 Sheppard Avenue East Inc.

Billing Period: Mar 31, 2022

## Invoice

RE: 4231 Sheppard Avenue East Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period January 1, 2022 to March 31, 2022, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	0.45	\$525.00	\$236.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Eileen Sturge	0.60	250.00	150.00
Susan Downey	1.70	165.00	280.50
Paula Amaral	2.20	290.00	638.00
Others	0.10	225.00	22.50
Total Professional fees	5.45	\$248.76	\$1,477.25
Courtesy Discount			(121.50)
HST			176.25
Total			<u><u>\$1,532.00</u></u>

HST Registration #R103478103

(AA4231-R)

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AA4231-R: to AA4231-R:

**File Name (ID): 4231 Sheppard Avenue East Inc. (AA4231-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Wed	01/19/2022	Admin on file	0.60
			<b>Eileen Sturge (EST) 0.60</b>
<b>Gillian Goldblatt (GGO)</b>			
Wed	01/05/2022	review and approve bank reconciliation.	0.10
Tues	02/01/2022	review and approve bank reconciliation.	0.10
Fri	02/25/2022	review and approve disbursement.	0.10
Fri	03/04/2022	review and approve bank rec.	0.10
			<b>Gillian Goldblatt (GGO) 0.40</b>
<b>Inga Friptuleac (IFR)</b>			
Thur	02/24/2022	Issue cheque	0.10
			<b>Inga Friptuleac (IFR) 0.10</b>
<b>Paula Amaral (PAM)</b>			
Thur	01/20/2022	Prepare Interim Statement of Receipts and Disbursements as at December 30, 2021.	0.30
Thur	01/27/2022	File HSt return	0.50
Wed	03/30/2022	Review entries in ledger and update Receiver's Statement of Receipts and Disbursements to March 21, 2022.	0.70
Thur	03/31/2022	Review WIP, outstanding payables including legal fees, source deductions and other Receiver General amounts and update Distribution report.	0.70
			<b>Paula Amaral (PAM) 2.20</b>
<b>Philip H. Gennis (PGE)</b>			
Mon	01/17/2022	Review and execution of S. 246(2) BIA Report	0.25
Wed	03/30/2022	Review of Distribution Analysis	0.20
			<b>Philip H. Gennis (PGE) 0.45</b>
<b>Susan Downey (SDW)</b>			
Mon	01/17/2022	Prepare S.246(2) Second Interim Report	0.50
Tues	02/22/2022	Preparing schedule of payments to secured creditor/receiver's borrowing, unpaid invoices/WIP	0.30
Thur	02/24/2022	Finalized billing/cheque requisition	0.80
Thur	03/03/2022	Updating Gerges trust account schedule	0.10
			<b>Susan Downey (SDW) 1.70</b>
			<b>Total for File ID AA4231-R: 5.45</b>
			<b>Grand Total: 5.45</b>



July 12, 2023

Invoice #: 12535

4231 Sheppard Avenue East Inc.

Billing Period: Apr 30, 2023

## Invoice

RE: 4231 Sheppard Avenue East Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period April 1, 2022 to April 30, 2023, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	4.95	\$525.00	\$2,598.75
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.50	375.00	562.50
Mukul Manchanda, CPA, CIRP, LIT	2.10	450.00	945.00
Eileen Sturge	0.80	250.00	200.00
Susan Downey	4.40	165.00	726.00
Paula Amaral	8.40	290.00	2,436.00
Others	0.60	225.00	135.00
Total Professional fees	22.75	\$334.21	\$7,603.25
Courtesy Discount			(634.50)
HST			905.94
Total			<u>\$7,874.69</u>

HST Registration #R103478103

(AA4231-R)

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AA4231-R: to AA4231-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 1 of 3

**File Name (ID): 4231 Sheppard Avenue East Inc. (AA4231-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Tues	04/05/2022	Admin on file	0.80
<b>Eileen Sturge (EST)</b>			<b>0.80</b>
<b>Gillian Goldblatt (GGO)</b>			
Fri	04/01/2022	review and approve bank reconciliation.	0.10
Mon	06/13/2022	review and approve bank reconciliation.	0.10
Tues	07/05/2022	review and approve bank reconciliation.	0.10
Wed	07/27/2022	review and approve disbursement.	0.10
Tues	08/02/2022	review and approve bank reconciliation.	0.10
Wed	09/07/2022	review and approve bank reconciliation.	0.10
Fri	10/07/2022	review and approve bank reconciliation.	0.10
Wed	11/02/2022	Review and approve bank reconciliation.	0.10
Wed	11/02/2022	Review and approve bank reconciliation.	0.10
Thur	12/01/2022	review and approve bank reconciliation.	0.10
Fri	01/13/2023	review and approve bank reconciliation.	0.10
Wed	02/01/2023	review and approve bank reconciliation.	0.10
Thur	03/09/2023	review and approve bank reconciliation.	0.10
Tues	04/04/2023	review and approve bank reconciliation.	0.10
Fri	04/28/2023	Receipt, review and Bank reconciliation.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>1.50</b>
<b>Inga Friptuleac (IFR)</b>			
Mon	06/27/2022	Issue cheque	0.10
Fri	08/05/2022	Issue chq	0.10
Thur	12/29/2022	Deposit, Wire trf	0.30
Thur	04/27/2023	Deposit	0.10
<b>Inga Friptuleac (IFR)</b>			<b>0.60</b>
<b>Mukul Manchanda (MMA)</b>			
Mon	06/20/2022	Receipt, review and approve payables.	0.20
Wed	07/27/2022	Receipt, review and approve payables.	0.10
Fri	10/07/2022	Receipt, review and edit the funds analysis.	0.20
Tues	10/11/2022	Receipt and review of the revised funds analysis.	0.20
Fri	10/14/2022	Receipt and review of an email from B. Bissell providing accounting for legal fees outstanding. Instructed P. Amaral to update the funds analysis with updated legal numbers. Receipt and review of the updated funds analysis.	0.30
Wed	10/19/2022	Receipt and review of the final funds analysis. Review of supporting documents.	0.30
Tues	11/08/2022	Finalize the funds analysis and emailed same to R. Randall including the update from CRA.	0.30
Tues	12/20/2022	Receipt, review and approve payables.	0.20
Fri	02/24/2023	Email exchanges with K. Sonshine regarding the file.	0.20
Mon	02/27/2023	Receipt, review and approve SRD.	0.10
<b>Mukul Manchanda (MMA)</b>			<b>2.10</b>
<b>Paula Amaral (PAM)</b>			
Fri	04/01/2022	Receive updated claim information from CRA auditor and update table and distribution report.	0.50
Mon	04/04/2022	Update Distribution sheet with updated WIP and invoices, PMSI claim, receiver general claims and legal fees.	0.50
Mon	04/18/2022	Prepare HST return and file with CRA	0.40

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AA4231-R: to AA4231-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 2 of 3

**File Name (ID): 4231 Sheppard Avenue East Inc. (AA4231-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Thur	04/28/2022	Prepare Form 342 to request permission to not file corporate returns for missing periods.	0.50
Tues	05/03/2022	Prepare Form 342 to request permission to not file corporate returns for missing periods.	0.50
Thur	05/05/2022	Review Form 342s and submit for signature. Prepare fax and send to CRA.	0.20
Mon	07/25/2022	Prepare requisition for payment of balance of amount owing for insurance.	0.10
Thur	09/08/2022	Receive and respond to email from CRA agent with update on HST amounts owing and expected refund.	0.20
Tues	09/20/2022	Receive email from CRA agent with status of refund, HST returns and RC 342s. Update spreadsheet to include current information. Prepare email with spreadsheet indicating missing information and forward to previous accountant requesting filings and WAC,	0.30
Wed	09/28/2022	Review disbursements made to bank and forward to Phil.	0.10
Thur	09/29/2022	Receive and respond to email regarding date of distribution of funds to CWB.	0.10
Fri	09/30/2022	Prepare HST Working Sheet to file outstanding returns on RT0001 account and forward to CRA agent for processing.	0.30
Fri	10/07/2022	Review WIP, legal fees and balance of funds and prepare funds analysis spreadsheet.	0.40
Tues	10/11/2022	Review outstanding AR on receivership files and add to spreadsheet. Revise spreadsheet as per instructions.	0.20
Fri	10/14/2022	General	0.40
Mon	10/17/2022	Update funds analysis as per instructions from Phil.	0.20
Mon	10/24/2022	File HST return for July-September. Receive and review CRA documents regarding RT0001 account.	0.30
Fri	11/25/2022	Update Funds Analysis spreadsheet to November 25th.	0.50
Wed	12/14/2022	Review amounts owing for legal fees and prepare payment plan for approval.	0.20
Mon	12/19/2022	Review legal invoices, prepare requisitions for processing of payment.	0.30
Tues	12/20/2022	C	0.30
Tues	01/31/2023	File December 2022 HST return using Netfile.	0.10
Fri	02/17/2023	C	0.20
Tues	02/21/2023	Receive invoices for snow plowing and save to drive for processing. Receive call from interested buyer and add to list.	0.30
Fri	02/24/2023	Preparation of Statement of Receipts and Disbursements.	0.40
Mon	02/27/2023	Revise the Statement of Receipts and Disbursements and prepare for signature and circulation.	0.70
Mon	04/03/2023	Review WIP to date and balance in bank account and update bank analysis spreadsheet and proposed payment schedule..	0.20
<b>Paula Amaral (PAM)</b>			<b>8.40</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	04/05/2022	Review final draft distribution analysis;	0.20
Mon	07/18/2022	Review and execute S. 246(2) BIA Notice	0.25
Thur	07/28/2022	File review in advance of drafting final report to court on motion for distribution and discharge	0.50
Fri	08/12/2022	Document review for final report; review of HST refund status.	0.75
Wed	08/24/2022	Review receipts and disbursements for inclusion in advance of drafting final report to Court;	0.50

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AA4231-R: to AA4231-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): 4231 Sheppard Avenue East Inc. (AA4231-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Wed	08/31/2022	Review status of HST refunds and priority claims;	0.50
Thur	09/29/2022	Preliminary drafting of final report to court; email exchange and telephone discussion with Counsel for CWB regarding distributions;	0.50
Fri	10/07/2022	Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions; email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysis.	0.60
Tues	10/11/2022	Review revised funds analysis;	0.25
Fri	10/14/2022	Receipt and review of professional fee analysis from Counsel for the Receiver; review of revised funds analysis in light of revised numbers from Counsel;	0.25
Mon	10/17/2022	Review of further revised financial analysis; email exchanges internal; receipt and review of email from Counsel for Receiver.	0.15
Wed	12/28/2022	Revisions to draft of final report to Court;	0.25
Tues	01/17/2023	Review and execution of interim BIA Notice;	0.25
<b>Philip H. Gennis (PGE)</b>			<b>4.95</b>
<b>Susan Downey (SDW)</b>			
Fri	04/22/2022	Receipt/review/circulate and file withdrawal of claim by CRA.	0.20
Mon	06/20/2022	Prepare cheque requisition for Receiver's fees	0.50
Mon	07/18/2022	Finalized 246(2) report	0.20
Mon	01/16/2023	Prepare 246(2) Report	0.50
Thur	02/16/2023	Site visit Monday Feb 13 and Thurs Feb 16	1.00
Tues	02/21/2023	Site visit	0.50
Fri	02/24/2023	General	0.50
Mon	02/27/2023	Site check and send listing agreement to M. Vine of review	0.00
Thur	03/09/2023	Review of APS document and schedule A to listing agreement. E-mails to Avison Young and James Davies.	1.00
<b>Susan Downey (SDW)</b>			<b>4.40</b>
<b>Total for File ID AA4231-R:</b>			<b>22.75</b>
<b>Grand Total:</b>			<b>22.75</b>



September 25, 2023

Invoice #: 12588

4231 Sheppard Avenue East Inc.

Billing Period: Aug 31, 2023

## Invoice

RE: 4231 Sheppard Avenue East Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period May 1, 2023 to August 31, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	1.20	\$525.00	\$630.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.30	375.00	112.50
Susan Downey	0.30	165.00	49.50
Paula Amaral	0.70	290.00	203.00
Total Professional fees	2.50	\$398.00	\$995.00
Courtesy discount			(71.50)
HST			120.06
Total			<u>\$1,043.56</u>

HST Registration #R103478103

(AA4231-R)

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AA4231-R: to AA4231-R:

Time Detail by File & Employee ARA

Printed on: 9/25/2023

Page 1 of 1

**File Name (ID): 4231 Sheppard Avenue East Inc. (AA4231-R:)**

Day	Date	Memo	B-Hrs
<b>Gillian Goldblatt (GGO)</b>			
Thur	06/22/2023	Review and approval of bank reconciliation on May 31st, 2023	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>0.30</b>
<b>Paula Amaral (PAM)</b>			
Tues	06/13/2023	Filing of HST return.	0.30
Wed	08/23/2023	Prepare and file HST return.	0.20
Wed	08/23/2023	Prepare and file HST return.	0.20
<b>Paula Amaral (PAM)</b>			<b>0.70</b>
<b>Philip H. Gennis (PGE)</b>			
Thur	05/11/2023	Drafting Sixth Report to Court;	0.40
Fri	05/19/2023	Further drafting of sixth report;	0.40
Sun	07/16/2023	Review and execution of S. 242(6) report;	0.20
Tues	07/25/2023	Execute BIA Report;	0.20
<b>Philip H. Gennis (PGE)</b>			<b>1.20</b>
<b>Susan Downey (SDW)</b>			
Sun	07/16/2023	Prepare 246(2) report	0.30
<b>Susan Downey (SDW)</b>			<b>0.30</b>
<b>Total for File ID AA4231-R:</b>			<b>2.50</b>
<b>Grand Total:</b>			<b>2.50</b>



**This is Exhibit “8” of the Affidavit of**

**MUKUL MANCHANDA**

**Sworn before me on this 23rd day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for rsi Spergel inc  
and Spergel & Associates Inc.  
Expires September 21, 2025



April 03, 2022

Invoice #: 12332

Jubilee Property Investments Inc.

Billing Period: Mar 31, 2022

## Invoice

RE: Jubilee Property Investments Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period January 1, 2022 to March 31, 2022, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	6.80	\$525.00	\$3,570.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.30	375.00	112.50
Mukul Manchanda, CPA, CIRP, LIT	2.30	450.00	1,035.00
Eileen Sturge	0.60	250.00	150.00
Susan Downey	2.90	165.00	478.50
Paula Amaral	1.70	290.00	493.00
Others	1.40	225.00	315.00
<b>Total Professional fees</b>	<b>16.00</b>	<b>\$384.63</b>	<b>\$6,154.00</b>
Courtesy discount			(449.50)
HST			741.59
<b>Total</b>			<b>\$6,446.09</b>

HST Registration #R103478103

(AAJUBL-R)

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AAJUBL-R: to AAJUBL-R:

**File Name (ID): Jubilee Property Investments Inc. (AAJUBL-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Wed	01/19/2022	Admin on file	0.60
			<b>Eileen Sturge (EST) 0.60</b>
<b>Gillian Goldblatt (GGO)</b>			
Wed	01/05/2022	review and approve bank reconciliation.	0.10
Thur	02/03/2022	General	0.10
Fri	02/25/2022	review and approve disbursement.	0.10
			<b>Gillian Goldblatt (GGO) 0.30</b>
<b>Haran Sivanathan (HSI)</b>			
Thur	01/27/2022	Bank reconciliation/Posting cheques/Deposit	0.60
Thur	02/03/2022	Bank reconciliation/Posting cheques/Deposit	0.50
			<b>Haran Sivanathan (HSI) 1.10</b>
<b>Inga Friptuleac (IFR)</b>			
Mon	02/07/2022	Issue cheque	0.10
Mon	02/14/2022	Issue cheque	0.10
Thur	02/24/2022	Issue cheque	0.10
			<b>Inga Friptuleac (IFR) 0.30</b>
<b>Mukul Manchanda (MMA)</b>			
Fri	01/21/2022	Review and drafted Fourth Report to Court. Email exchanges regarding deemed trust claims from CRA.	0.50
Mon	01/24/2022	Drafting of the fourth report.	0.50
Tues	01/25/2022	Prepare and swear fee affidavit.	0.30
Thur	01/27/2022	Telephone call with B. Bissell regarding the report. Receipt and review of an email from B. Bissell containing comments regarding the report. Incorporated same in the report.	0.30
Fri	01/28/2022	Receipt and review of the motion record.	0.20
Wed	02/09/2022	Receipt, review and approve disbursements.	0.30
Wed	03/23/2022	Discussions with P. Gennis regarding the report to court and relief being sought at same.	0.20
			<b>Mukul Manchanda (MMA) 2.30</b>
<b>Paula Amaral (PAM)</b>			
Thur	01/20/2022	Prepare Interim Statement of Receipts and Disbursements as at December 30, 2021.	0.30
Mon	01/24/2022	Contact CRA and discuss results of trust exams, audits and proof of claims for HST and payroll and prepare summary of results.	0.30
Thur	02/10/2022	Contact property management for update on closing costs.	0.10
Fri	02/11/2022	Preparation of requisition for payment of property taxes and confirmation of payment.	0.20
Tues	02/15/2022	Receive revised condo fee statement. Review statement and invoice and prepare requisition for payment.	0.40
Wed	02/23/2022	Receive cheques from insurance company. Prepare requisition for deposit of cheques.	0.20
Mon	03/14/2022	Receive email regarding outstanding condo fees. Contact condo corporation lawyer and notify that all fees have been paid.	0.20
			<b>Paula Amaral (PAM) 1.70</b>
<b>Philip H. Gennis (PGE)</b>			

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AAJUBL-R: to AAJUBL-R:

**File Name (ID): Jubilee Property Investments Inc. (AAJUBL-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Tues	01/04/2022	Email exchange and telephone discussion with Counsel regarding impending closing;	0.50
Thur	01/06/2022	Multiple emails and telephone discussions with Counsel regarding purchaser's request for extension on closing to January 11th;	0.75
Tues	01/11/2022	Email to Rod Randall at CWB confirming closing; email exchange with Counsel regarding rent cheques.	0.25
Wed	01/12/2022	Execute and transmittal of insurance cancellation.	0.25
Tues	01/18/2022	preliminary drafting of Fourth Report to Court for motion scheduled for February 1, 2022; email to Receiver's Counsel regarding security opinion;	0.25
Wed	01/19/2022	Receipt and review of payout statement from CWB Maxium;	0.10
Thur	01/20/2022	Revisions to Report	0.50
Fri	01/21/2022	Revisions to Fourth Report; assembly of appendices;	0.50
Mon	01/24/2022	Edits to Fourth Report; review and assemble Appendices;review status of CRA and WEPP Assessments; of HST Audit Assessments; review of interim SRD;	0.75
Tues	02/01/2022	Email exchange with Counsel regarding payments to be made to City of Windsor post-closing; telephone discussion with conveyancer;	0.25
Mon	02/14/2022	Receipt and review of correspondence from Counsel for condominium corporation regarding arrears of common element charges; review of payment history and email response to demand for payment; receipt and review of revised statement of arrears and approval for payment;	0.75
Thur	03/17/2022	Recovery analysis; email exchange and telephone discussion with Counsel;	0.50
Wed	03/23/2022	Initial draft of Fifth Report;	0.75
Thur	03/24/2022	Final revisions to Initial draft report to Court and assembly of Appendices;	0.50
Wed	03/30/2022	Review of Distribution Analysis	0.20
<b>Philip H. Gennis (PGE)</b>			<b>6.80</b>
<b>Susan Downey (SDW)</b>			
Wed	01/12/2022	Cancelled insurance	0.20
Tues	02/22/2022	Preparing schedule of payments to secured creditor/receiver's borrowing, unpaid invoices/WIP	0.30
Thur	02/24/2022	Finalized billing/cheque requisition/scan Book of Documents to drive re: sale of property	1.00
Thur	03/10/2022	Review of and uploading files to R:Drive	0.20
Thur	03/17/2022	Review file for Trust claims and call to CR re: Same	0.20
Wed	03/23/2022	General	1.00
<b>Susan Downey (SDW)</b>			<b>2.90</b>
<b>Total for File ID AAJUBL-R:</b>			<b>16.00</b>
<b>Grand Total:</b>			<b>16.00</b>



July 12, 2023

Invoice #: 12540

Jubilee Property Investments Inc.

Billing Period: Apr 30, 2023

## Invoice

RE: Jubilee Property Investments Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period April 1, 2022 to April 30, 2023, in connection with Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	6.25	\$525.00	\$3,281.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.20	375.00	450.00
Mukul Manchanda, CPA, CIRP, LIT	4.40	450.00	1,980.00
Eileen Sturge	0.80	250.00	200.00
Susan Downey	1.20	165.00	198.00
Paula Amaral	5.50	290.00	1,595.00
Others	0.30	225.00	67.50
Total Professional fees	19.65	\$395.51	\$7,771.75
Courtesy discount			(568.50)
HST			936.42
Total			<u><u>\$8,139.67</u></u>

HST Registration #R103478103

(AAJUBL-R)

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAJUBL-R: to AAJUBL-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Jubilee Property Investments Inc. (AAJUBL-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Tues	04/05/2022	Admin on file	0.80
			<b>Eileen Sturge (EST) 0.80</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	04/04/2022	review and approve bank reconciliation.	0.10
Mon	06/13/2022	review and approve bank reconciliation.	0.10
Wed	07/06/2022	review and approve bank reconciliation.	0.10
Mon	08/08/2022	review and approve bank reconciliation.	0.10
Wed	09/07/2022	review and approve bank reconciliation.	0.10
Tues	10/11/2022	review and approve bank reconciliation.	0.10
Wed	11/02/2022	Review and approve bank reconciliation.	0.10
Thur	12/01/2022	review and approve bank reconciliation.	0.10
Sun	01/15/2023	review and approve bank reconciliation.	0.10
Wed	02/01/2023	review and approve bank reconciliation.	0.10
Thur	03/09/2023	review and approve bank reconciliation.	0.10
Tues	04/04/2023	review and approve bank reconciliation.	0.10
			<b>Gillian Goldblatt (GGO) 1.20</b>
<b>Inga Friptuleac (IFR)</b>			
Mon	06/27/2022	Issue cheque	0.10
Thur	12/29/2022	Wire trf	0.20
			<b>Inga Friptuleac (IFR) 0.30</b>
<b>Mukul Manchanda (MMA)</b>			
Mon	04/04/2022	Receipt and review of the report to court.	0.50
Tues	04/05/2022	Receipt, review and edit the distribution analysis. Review of ancillary information related to the report to court.	0.50
Wed	04/06/2022	Prepare fee affidavit and email same to P. Gennis.	0.50
Fri	04/08/2022	Participated in a conference call with B. Wyatt and T. Hokinson. Receipt and review of comments to report to court from B. Bissell.	0.40
Tues	04/12/2022	Receipt and review of the factum.	0.30
Mon	06/20/2022	Receipt, review and approve payables.	0.20
Fri	10/07/2022	Receipt, review and edit the funds analysis.	0.20
Tues	10/11/2022	Receipt and review of the revised funds analysis.	0.20
Fri	10/14/2022	Receipt and review of an email from B. Bissell providing accounting for legal fees outstanding. Instructed P. Amaral to update the funds analysis with updated legal numbers. Receipt and review of the updated funds analysis.	0.30
Wed	10/19/2022	Receipt and review of the final funds analysis. Review of supporting documents.	0.30
Tues	11/08/2022	Finalize the funds analysis and emailed same to R. Randall including the update from CRA.	0.30
Thur	11/24/2022	Participated in a conference call with R. Randall and P. Gennis.	0.50
Tues	12/20/2022	Receipt, review and approve payables.	0.20
			<b>Mukul Manchanda (MMA) 4.40</b>
<b>Paula Amaral (PAM)</b>			
Mon	04/18/2022	Prepare HST return and file with CRA	0.40
Thur	04/28/2022	Prepare Form 342 to request permission to not file corporate returns for missing periods.	0.50

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAJUBL-R: to AAJUBL-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 2 of 3

**File Name (ID): Jubilee Property Investments Inc. (AAJUBL-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Tues	09/20/2022	Receive email from CRA agent with status of refund, HST returns and RC 342s. Update spreadsheet to include current information. Prepare email with spreadsheet indicating missing information and forward to previous accountant requesting filings and WAC,	0.30
Wed	09/28/2022	Review disbursements made to bank and forward to Phil.	0.10
Thur	09/29/2022	Receive and respond to email from CRA agent regarding status of RT0001 and RT0002 accounts.	0.10
Tues	10/11/2022	Review outstanding AR on receivership files and add to spreadsheet. Revise spreadsheet as per instructions.	0.20
Fri	10/14/2022	General	0.40
Mon	10/17/2022	Update funds analysis as per instructions from Phil.	0.20
Fri	11/25/2022	Update Funds Analysis spreadsheet to November 25th.	0.50
Wed	12/14/2022	Review amounts owing for legal fees and prepare payment plan for approval.	0.20
Mon	12/19/2022	Review legal invoices, prepare requisitions for processing of payment.	0.30
Tues	12/20/2022	Prepare requisitions for payables and submit for approval.	0.30
Tues	01/24/2023	Review of outstanding invoices for GSNH and msi Spergel inc. Review distribution orders and prepare distribution plan for payment of outstanding invoices.	1.50
Tues	01/31/2023	Retrieve distribution order and prepare email outlining proposed distribution using funds from JG Windsor to pay outstanding invoices.	0.30
Mon	04/03/2023	Review WIP to date and balance in bank account and update bank analysis spreadsheet and proposed payment schedule..	0.20
<b>Paula Amaral (PAM)</b>			<b>5.50</b>
<b>Philip H. Gennis (PGE)</b>			
Fri	04/01/2022	Email exchange with CWB Maxium regarding sale of property;	0.25
Tues	04/05/2022	Review final draft distribution analysis;	0.20
Thur	04/07/2022	Email request to CWB for updated pay-out statements; revisions to report;	0.50
Fri	04/08/2022	email exchange with Ben Wyatt; receipt and review of revised payout statements	0.50
Mon	07/18/2022	Review and EXECUTE s. 24692) bia nOTICE	0.25
Fri	07/29/2022	File review in advance of drafting final report to Court on motion for distribution and discharge;	0.50
Fri	08/12/2022	Document review for final report; review of HST refund status.	0.75
Wed	08/24/2022	Review receipts and disbursements for inclusion in advance of drafting final report to Court;	0.75
Mon	08/29/2022	Review status of HST refunds and priority claims;	0.50
Fri	09/30/2022	Preliminary drafting of final report to court	0.30
Fri	10/07/2022	Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions;email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysis	0.60
Tues	10/11/2022	Review revised funds analysis;	0.25

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAJUBL-R: to AAJUBL-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Jubilee Property Investments Inc. (AAJUBL-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Fri	10/14/2022	Receipt and review of professional fee analysis from Counsel for the Receiver; review of revised funds analysis in light of revised numbers from Counsel;	0.25
Mon	10/17/2022	Review of further revised financial analysis; email exchanges internal; receipt and review of email from Counsel for Receiver.	0.15
Wed	12/28/2022	Revisions to draft of final report to Court;	0.25
Tues	01/17/2023	Review and execution of interim BIA Notice;	0.25
<b>Philip H. Gennis (PGE)</b>			<b>6.25</b>
<b>Susan Downey (SDW)</b>			
Mon	06/20/2022	Prepare cheque requisition for Receiver's fees	0.50
Mon	07/18/2022	Finalized 246(2) report	0.20
Mon	01/16/2023	Prepare 246(2) Report	0.50
<b>Susan Downey (SDW)</b>			<b>1.20</b>
<b>Total for File ID AAJUBL-R:</b>			<b>19.65</b>
<b>Grand Total:</b>			<b>19.65</b>





September 26, 2023

Invoice #: 12594

Jubilee Property Investments Inc.

Billing Period: Aug 31, 2023

## Invoice

RE: Jubilee Property Investments Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period May 1, 2023 to August 31, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	4.90	\$525.00	\$2,572.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.50	375.00	562.50
Eileen Sturge	0.40	250.00	100.00
Susan Downey	1.10	165.00	181.50
Paula Amaral	7.40	290.00	2,146.00
Others	2.70	225.00	607.50
Total Professional fees	18.00	\$342.78	\$6,170.00
Courtesy discount			(683.00)
HST			713.31
Total			<u>\$6,200.31</u>

HST Registration #R103478103

(AAJUBL-R)

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AAJUBL-R: to AAJUBL-R:

Time Detail by File & Employee ARA

Printed on: 10/10/2023

Page 1 of 2

**File Name (ID): Jubilee Property Investments Inc. (AAJUBL-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Thur	08/31/2023	Admin on file	0.40
			<b>Eileen Sturge (EST) 0.40</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	05/01/2023	Receipt, review and Bank reconciliation.	0.10
Mon	05/01/2023	Receipt, review and Bank reconciliation.	0.10
Mon	05/01/2023	Receipt, review and Bank reconciliation.	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on June 5th, 2023	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on June 5th, 2023	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on June 5th, 2023	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Tues	07/18/2023	review and approve disbursements.	0.30
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
			<b>Gillian Goldblatt (GGO) 1.50</b>
<b>Haran Sivanathan (HSI)</b>			
Thur	07/13/2023	Cheques	0.80
Mon	07/17/2023	General	0.30
Thur	07/20/2023	Cheques	0.40
Thur	07/20/2023	Cheques	0.40
Mon	08/28/2023	General	0.80
			<b>Haran Sivanathan (HSI) 2.70</b>
<b>Paula Amaral (PAM)</b>			
Wed	05/03/2023	File RT0002 HST return.	0.20
Fri	06/02/2023	Update spreadsheet outlining transfers required to pay outstanding AR and WIP, payments from entities with funds and entities requiring approval. Preparation of Receiver Borrowing Certificates for Receiverships requiring transfer and Third Party Agreements for Bankruptcy estates.	1.00
Tues	06/13/2023	Filing of HST return.	0.30
Tues	07/11/2023	Preparation of requisitions to transfer funds from receivership account to the various bankruptcy estates.	1.50
Wed	07/19/2023	Create requisitions for deposit of funds from third party account to bankruptcy estates.	1.50
Tues	08/15/2023	Prepare requisitions for transfer of funds from Jubilee to the various pharmacies as per the borrowing certificates to pay for accounts receivable invoices. Submit for signature and to banking for processing. Update borrowing certificates with current date and attach to requisitions for payment.	1.50
Wed	08/23/2023	Prepare and file HST return.	0.20
Wed	08/30/2023	Review outstanding invoices and corresponding WIP in preparation for preparing requisitions.	1.20
			<b>Paula Amaral (PAM) 7.40</b>
<b>Philip H. Gennis (PGE)</b>			

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AAJUBL-R: to AAJUBL-R:

Time Detail by File & Employee ARA

Printed on: 10/10/2023

Page 2 of 2

**File Name (ID): Jubilee Property Investments Inc. (AAJUBL-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Tues	05/09/2023	Review and execute BIA Report and Interim SRD.	0.25
Tues	05/09/2023	Review and execute BIA Report and Interim SRD.	0.25
Thur	05/11/2023	Drafting Sixth Report to Court;	0.40
Fri	05/19/2023	Further drafting of sixth report;	0.40
Sun	07/16/2023	Review and execution of S. 242(6) report;	0.20
Sun	07/16/2023	Review and execution of S. 242(6) report;	0.20
Tues	07/25/2023	Execute BIA Report;	0.20
Tues	08/15/2023	Internal review of recoveries and update to distribution analysis; dealing with internal approved transfers; execution and transmittal of fund transfer documents;	3.00
<b>Philip H. Gennis (PGE)</b>			<b>4.90</b>
<b>Susan Downey (SDW)</b>			
Mon	05/08/2023	General	0.30
Tues	05/09/2023	246(2) Report for signature and send to OR	0.20
Sun	07/16/2023	Prepare 246(2) report	0.30
Sun	07/16/2023	Prepare 246(2) report	0.30
<b>Susan Downey (SDW)</b>			<b>1.10</b>
<b>Total for File ID AAJUBL-R:</b>			<b>18.00</b>
<b>Grand Total:</b>			<b>18.00</b>

**This is Exhibit “9” of the Affidavit of  
MUKUL MANCHANDA  
Sworn before me on this 23rd day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for MSI Spergel Inc.  
and Spergel & Associates Inc.  
Expires September 21, 2025



April 03, 2022

Invoice #: 12333

JG Windsor Inc.

Billing Period: Mar 31, 2022

## Invoice

RE: JG Windsor Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period January 1, 2022 to March 31, 2022, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	6.05	\$525.00	\$3,176.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.30	375.00	112.50
Mukul Manchanda, CPA, CIRP, LIT	2.30	450.00	1,035.00
Eileen Sturge	0.60	250.00	150.00
Susan Downey	4.10	165.00	676.50
Paula Amaral	1.30	290.00	377.00
Others	1.10	225.00	247.50
Total Professional fees	15.75	\$366.65	\$5,774.75
Courtesy Discount			(393.50)
HST			699.56
Total			<u>\$6,080.81</u>

HST Registration #R103478103

(AAJGWI-R)

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AAJGWI-R: to AAJGWI-R:

**File Name (ID): JG Windsor Inc. (AAJGWI-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Wed	01/19/2022	Admin on file	0.60
			<b>Eileen Sturge (EST) 0.60</b>
<b>Gillian Goldblatt (GGO)</b>			
Wed	01/05/2022	review and approve bank reconciliation.	0.10
Thur	02/03/2022	review and approve bank reconciliation.	0.10
Fri	02/25/2022	review and approve disbursement.	0.10
			<b>Gillian Goldblatt (GGO) 0.30</b>
<b>Haran Sivanathan (HSI)</b>			
Thur	01/27/2022	Bank reconciliation/Posting cheques/Deposit	0.60
			<b>Haran Sivanathan (HSI) 0.60</b>
<b>Inga Friptuleac (IFR)</b>			
Mon	02/07/2022	Issue cheques	0.30
Mon	02/14/2022	Issue cheque	0.10
Thur	02/24/2022	Issue cheque	0.10
			<b>Inga Friptuleac (IFR) 0.50</b>
<b>Mukul Manchanda (MMA)</b>			
Fri	01/21/2022	Review and drafted Fourth Report to Court. Email exchanges regarding deemed trust claims from CRA.	0.50
Mon	01/24/2022	Drafting of the fourth report. Receipt, review and approve payables.	0.50
Tues	01/25/2022	Prepare and swear fee affidavit.	0.30
Thur	01/27/2022	Telephone call with B. Bissell regarding the report. Receipt and review of an email from B. Bissell containing comments regarding the report. Incorporated same in the report.	0.30
Fri	01/28/2022	Receipt and review of the motion record.	0.20
Wed	02/09/2022	Receipt, review and approve disbursements.	0.30
Wed	03/23/2022	Discussions with P. Gennis regarding the report to court and relief being sought at same.	0.20
			<b>Mukul Manchanda (MMA) 2.30</b>
<b>Paula Amaral (PAM)</b>			
Thur	01/20/2022	Prepare Interim Statement of Receipts and Disbursements as at December 30, 2021.	0.30
Mon	01/24/2022	Contact CRA and discuss results of trust exams, audits and proof of claims for HST and payroll and prepare summary of results.	0.30
Fri	02/11/2022	Preparation of requisition for payment of property taxes and confirmation of payment.	0.20
Mon	02/28/2022	Filing of HST return, including reviewing of trial balance, preparing return and filing via netfile.	0.50
			<b>Paula Amaral (PAM) 1.30</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	01/04/2022	Email exchange and telephone discussion with Counsel regarding impending closing;	0.50
Wed	01/05/2022	Email exchange and telephone discussion with Receiver's Counsel with respect to closing scheduled for January 6th;	0.25
Thur	01/06/2022	Multiple emails and telephone discussions with Counsel regarding purchaser's request for extension on closing to January 11th; multiple discussions with Rod Randall at CWB.	0.75

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AAJGWI-R: to AAJGWI-R:

**File Name (ID): JG Windsor Inc. (AAJGWI-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Tues	01/11/2022	Email to Rod Randall at CWB confirming closing; email exchange with Counsel regarding rent cheques.	0.25
Mon	01/17/2022	Email exchange with Bank regarding Feburys 1st motion.	0.25
Tues	01/18/2022	preliminary drafting of Fourth Report to Court for motion scheduled for February 1, 2022; email to Receiver's Counsel regarding security opinion;	0.25
Wed	01/19/2022	Receipt and review of payout statement from CWB Maxium;	0.10
Thur	01/20/2022	Revisions to Report	0.50
Tues	02/01/2022	Email exchange with Counsel regarding payments to be made to City of Windsor post-closing; telephone discussion with conveyancer;	0.25
Wed	03/16/2022	Email exchange with Counsel;	0.25
Thur	03/17/2022	Recovery analysis; email exchange and telephone discussion with Counsel; review of account from Counsel regarding closing of sale transaction;	0.50
Wed	03/23/2022	Initial draft of Fifth Report;	0.75
Thur	03/24/2022	Final revisions to Initial draft report to Court and assembly of Appendices;	0.50
Wed	03/30/2022	Review of Distribution Analysis	0.20
Wed	03/30/2022	receipt and review of lengthy email from Counsel for Dr. Zahrabelny, a tenant in Totten Avenue ppty; telephone discussion with tenant Counsel regarding new owner's claim that he had no knowledge of his client's lease when in fact rents were adjusted on closing;	0.75
<b>Philip H. Gennis (PGE)</b>			<b>6.05</b>
<b>Susan Downey (SDW)</b>			
Mon	01/10/2022	Processing disbursements	0.80
Wed	01/12/2022	Cancelled insurance	0.20
Mon	01/17/2022	Prepare S.246(2) Second Interim Report	0.50
Mon	01/17/2022	Prepare S.246(2) Second Interim Report	0.50
Fri	01/21/2022	Telephone discussion and subsequent e-mail to Dr Z regarding purchaser/rent cheques	0.20
Mon	01/24/2022	Processing disbursements	0.20
Tues	02/22/2022	Preparing schedule of payments to secured creditor/receiver's borrowing, unpaid invoices/WIP	0.30
Thur	02/24/2022	Finalized billing/cheque requisition/scan Book of Documents to drive re: sale of Property	1.00
Thur	03/10/2022	Review of and uploading files to R:Drive	0.20
Thur	03/17/2022	Review file for Trust claims and call to CR re: Same	0.20
<b>Susan Downey (SDW)</b>			<b>4.10</b>
<b>Total for File ID AAJGWI-R:</b>			<b>15.75</b>
<b>Grand Total:</b>			<b>15.75</b>



July 12, 2023

Invoice #: 12539

JG Windsor Inc.

Billing Period: Apr 30, 2023

## Invoice

RE: JG Windsor Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period April 1, 2022 to April 30, 2023, in connection with Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	7.50	\$525.00	\$3,937.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.10	375.00	412.50
Mukul Manchanda, CPA, CIRP, LIT	4.30	450.00	1,935.00
Eileen Sturge	1.20	250.00	300.00
Susan Downey	0.90	165.00	148.50
Paula Amaral	5.20	290.00	1,508.00
Others	0.30	225.00	67.50
Total Professional fees	20.50	\$376.88	\$8,309.00
Courtesy discount			(583.00)
HST			1,004.38
Total			<u><u>\$8,730.38</u></u>

HST Registration #R103478103

(AAJGWI-R)



## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAJGWI-R: to AAJGWI-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 1 of 3

**File Name (ID): JG Windsor Inc. (AAJGWI-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Tues	04/05/2022	Admin on file	0.80
Wed	06/22/2022	Prepare documents for OSB review.	0.40
<b>Eileen Sturge (EST)</b>			<b>1.20</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	06/13/2022	review and approve bank reconciliation.	0.10
Wed	07/06/2022	review and approve bank reconciliation.	0.10
Mon	08/08/2022	review and approve bank reconciliation.	0.10
Wed	09/07/2022	review and approve bank reconciliation.	0.10
Tues	10/11/2022	review and approve bank reconciliation.	0.10
Wed	11/02/2022	Review and approve bank reconciliation.	0.10
Thur	12/01/2022	review and approve bank reconciliation.	0.10
Sun	01/15/2023	review and approve bank reconciliation.	0.10
Wed	02/01/2023	review and approve bank reconciliation.	0.10
Thur	03/09/2023	review and approve bank reconciliation.	0.10
Tues	04/04/2023	review and approve bank reconciliation.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>1.10</b>
<b>Inga Friptuleac (IFR)</b>			
Mon	06/27/2022	Issue cheque	0.10
Thur	12/29/2022	Wire trf	0.20
<b>Inga Friptuleac (IFR)</b>			<b>0.30</b>
<b>Mukul Manchanda (MMA)</b>			
Mon	04/04/2022	Receipt and review of the report to court.	0.50
Tues	04/05/2022	Receipt, review and edit the distribution analysis. Review of ancillary information related to the report to court.	0.50
Wed	04/06/2022	Prepare fee affidavit and email same to P. Gennis.	0.50
Fri	04/08/2022	Participated in a conference call with B. Wyatt and T. Hokinson. Receipt and review of comments to report to court from B. Bissell.	0.40
Tues	04/12/2022	Receipt and review of the factum.	0.30
Mon	06/20/2022	Receipt, review and approve payables.	0.20
Fri	10/07/2022	Receipt, review and approve payables. Receipt, review and edit the funds analysis.	0.30
Tues	10/11/2022	Receipt and review of the revised funds analysis.	0.20
Fri	10/14/2022	Receipt and review of an email from B. Bissell providing accounting for legal fees outstanding. Instructed P. Amaral to update the funds analysis with updated legal numbers. Receipt and review of the updated funds analysis.	0.30
Wed	10/19/2022	Receipt and review of the final funds analysis. Review of supporting documents.	0.30
Tues	11/08/2022	Finalize the funds analysis and emailed same to R. Randall including the update from CRA.	0.30
Tues	12/20/2022	Receipt, review and approve payables.	0.20
Fri	02/24/2023	Email exchanges with K. Sonshine regarding the file.	0.20
Mon	02/27/2023	Receipt, review and approve SRD.	0.10
<b>Mukul Manchanda (MMA)</b>			<b>4.30</b>
<b>Paula Amaral (PAM)</b>			
Wed	07/20/2022	Prepare and file HST return using NETFILE.	0.30

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAJGWI-R: to AAJGWI-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 2 of 3

**File Name (ID): JG Windsor Inc. (AAJGWI-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Tues	09/20/2022	Receive email from CRA agent with status of refund, HST returns and RC 342s. Update spreadsheet to include current information.	0.20
Wed	09/28/2022	Review disbursements made to bank and forward to Phil.	0.10
Fri	10/07/2022	Receive email with invoice for outstanding expense. Prepare requisition and submit for approval.	0.60
Tues	10/11/2022	Review outstanding AR on receivership files and add to spreadsheet. Revise spreadsheet as per instructions.	0.20
Fri	10/14/2022	General	0.40
Mon	10/17/2022	Update funds analysis as per instructions from Phil.	0.20
Fri	11/25/2022	Update Funds Analysis spreadsheet to November 25th.	0.50
Wed	12/14/2022	Review amounts owing for legal fees and prepare payment plan for approval.	0.20
Mon	12/19/2022	Review legal invoices, prepare requisitions for processing of payment.	0.30
Tues	12/20/2022	Prepare requisitions for payables and submit for approval.	0.30
Tues	01/31/2023	Retrieve distribution order and prepare email outlining proposed distribution using funds from JG Windsor to pay outstanding invoices. File HST return. Investigate HST accounts as both RT0003 and RT0002 accounts are open. Conform RT0002 is closed and all returns are up to date.	0.60
Tues	02/21/2023	File HST return for Nov 1, 2022 to Jan 31, 2023 using Netfile.	0.20
Fri	02/24/2023	Preparation of Statement of Receipts and Disbursements.	0.20
Mon	02/27/2023	Revise the Statement of Receipts and Disbursements and prepare for signature and circulation.	0.70
Mon	04/03/2023	Review WIP to date and balance in bank account and update bank analysis spreadsheet and proposed payment schedule..	0.20
<b>Paula Amaral (PAM)</b>			<b>5.20</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	04/05/2022	Review final draft distribution analysis;	0.20
Thur	04/07/2022	Finalize Fee Affidavit for Report; request to CWB for revised payout statements;revisions to report;	0.50
Thur	06/09/2022	Execution of S. 246 BIA Report;	0.25
Mon	07/18/2022	Review and execute S. 246(2) BIA Notice	0.25
Fri	07/29/2022	File review in advance of drafting final report to Court on motion for distribution and discharge;	0.50
Fri	08/12/2022	Document review for final report; review of HST refund status.	0.75
Wed	08/24/2022	Review receipts and disbursements for inclusion in advance of drafting final report to Court;	0.75
Mon	08/29/2022	Review status of HST refunds and priority claims;	0.50
Tues	09/20/2022	Review of status report on quantified priority CRA Claims, HST filings and outstanding pre-receivership returns; review of email from PA to Gerges accountant regarding outstanding filings;	0.50
Fri	09/30/2022	Preliminary drafting of final report to court;	0.30
Fri	10/07/2022	Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions;email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysis	0.60

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AAJGWI-R: to AAJGWI-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): JG Windsor Inc. (AAJGWI-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Tues	10/11/2022	Review revised funds analysis;	0.25
Fri	10/14/2022	Receipt and review of professional fee analysis from Counsel for the Receiver; review of revised funds analysis in light of revised numbers from Counsel;	0.25
Mon	10/17/2022	Review of further revised financial analysis; email exchanges internal; receipt and review of email from Counsel for Receiver.	0.15
Thur	12/15/2022	Review of updated distribution analysis;	0.50
Wed	12/28/2022	Revisions to draft of final report to Court;	0.25
Tues	01/17/2023	Review and execution of interim BIA Notice;	0.25
Fri	02/24/2023	Email exchange with Counsel for CWB regarding SRD for receivership estate; review of draft SRDs and commenting thereon; transmittal of SRDs to Counsel for CWB;	0.75
<b>Philip H. Gennis (PGE)</b>			<b>7.50</b>
<b>Susan Downey (SDW)</b>			
Mon	07/18/2022	Finalized 246(2) report	0.20
Wed	07/27/2022	Processed receipts	0.20
Mon	01/16/2023	Prepare 246(2) Report	0.50
<b>Susan Downey (SDW)</b>			<b>0.90</b>
<b>Total for File ID AAJGWI-R:</b>			<b>20.50</b>
<b>Grand Total:</b>			<b>20.50</b>



September 26, 2023

Invoice #: 12593

JG Windsor Inc.

Billing Period: Aug 31, 2023

## Invoice

RE: JG Windsor Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period May 1, 2023 to August 31, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	4.65	\$525.00	\$2,441.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.40	375.00	525.00
Eileen Sturge	0.40	250.00	100.00
Susan Downey	1.10	165.00	181.50
Paula Amaral	10.60	290.00	3,074.00
Others	4.20	225.00	945.00
Total Professional fees	22.35	\$325.13	\$7,266.75
Courtesy Discount			(913.50)
HST			825.92
Total			<u>\$7,179.17</u>

HST Registration #R103478103

(AAJGWI-R)

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AAJGWI-R: to AAJGWI-R:

**File Name (ID): JG Windsor Inc. (AAJGWI-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Thur	08/31/2023	Admin on file	0.40
			<b>Eileen Sturge (EST) 0.40</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	05/01/2023	Receipt, review and Bank reconciliation.	0.10
Mon	05/01/2023	Receipt, review and Bank reconciliation.	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on June 5th, 2023	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on June 5th, 2023	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on May 31st, 2023	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Tues	07/18/2023	review and approve disbursements.	0.30
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
			<b>Gillian Goldblatt (GGO) 1.40</b>
<b>Haran Sivanathan (HSI)</b>			
Thur	07/13/2023	General	1.30
Mon	07/17/2023	General	0.80
Thur	07/20/2023	Cheques	0.40
Thur	07/20/2023	Cheques	0.40
Mon	08/28/2023	General	0.70
Tues	08/29/2023	General	0.60
			<b>Haran Sivanathan (HSI) 4.20</b>
<b>Paula Amaral (PAM)</b>			
Wed	05/03/2023	Time	0.20
Wed	05/03/2023	File RT0002 HST return.	0.20
Fri	06/02/2023	Update spreadsheet outlining transfers required to pay outstanding AR and WIP, payments from entities with funds and entities requiring approval. Preparation of Receiver Borrowing Certificates for Receiverships requiring transfer and Third Party Agreements for Bankruptcy estates.	1.00
Tues	06/06/2023	Update funds analysis spreadsheet to match transfers and payments.	1.00
Wed	06/07/2023	Prepare explanation for summary of transfers and response to questions from bank. Update flow of funds analysis to coincide with payment schedule and summary of transfers.	2.70
Tues	06/13/2023	Filing of HST return.	0.30
Tues	06/13/2023	Filing of HST return.	0.30
Tues	07/11/2023	Preparation of requisitions to transfer funds from receivership account to the various bankruptcy estates.	1.50
Wed	07/19/2023	Create requisitions for deposit of funds from third party account to bankruptcy estates.	1.50

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AAJGWI-R: to AAJGWI-R:

**File Name (ID): JG Windsor Inc. (AAJGWI-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Tues	08/15/2023	Prepare requisitions for transfer of funds from JG Windsor to the various pharmacies as per the borrowing certificates to pay for accounts receivable invoices. Submit for signature and to banking for processing.	1.50
		Update borrowing certificates with current date and attach to requisitions for payment.	
Wed	08/23/2023	Prepare and file HST return.	0.20
Wed	08/23/2023	Prepare and file HST return.	0.20
<b>Paula Amaral (PAM)</b>			<b>10.60</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	05/09/2023	Review and execute BIA Report and Interim SRD.	0.25
Tues	05/09/2023	Review and execute BIA Report and Interim SRD.	0.25
Thur	05/11/2023	Drafting Sixth Report to Court;	0.40
Fri	05/19/2023	Further drafting of sixth report;	0.40
Sun	07/16/2023	Review and execution of S. 242(6) report;	0.20
Sun	07/16/2023	Review and execution of S. 242(6) report;	0.20
Tues	07/25/2023	Execute BIA Report;	0.20
Fri	07/28/2023	Email exchange with CWB; distribution analysis	1.00
Mon	07/31/2023	Distribution analysis; internal email exchange with PA in this regard;	1.25
Wed	08/02/2023	Email exchange with Counsel regarding date for Distibuton and Discharge Motion;	0.25
Mon	08/14/2023	Email update to Rod Randall;	0.25
<b>Philip H. Gennis (PGE)</b>			<b>4.65</b>
<b>Susan Downey (SDW)</b>			
Mon	05/08/2023	Preparing 246 Report	0.30
Tues	05/09/2023	246(2) Report for signature and send to OR	0.20
Sun	07/16/2023	Prepare 246(2) report	0.30
Sun	07/16/2023	Prepare 246(2) report	0.30
<b>Susan Downey (SDW)</b>			<b>1.10</b>
<b>Total for File ID AAJGWI-R:</b>			<b>22.35</b>
<b>Grand Total:</b>			<b>22.35</b>

**This is Exhibit “10” of the Affidavit of  
MUKUL MANCHANDA  
Sworn before me on this 23rd day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for MSI Spergel Inc  
and Spergel & Associates Inc.  
Expires September 21, 2025



April 03, 2022

Invoice #: 12335

Abu Seifein Brimley Pharma Inc.

Billing Period: Mar 31, 2022

## Invoice

RE: Abu Seifein Brimley Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period January 1, 2022 to March 31, 2022, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	4.70	\$525.00	\$2,467.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Mukul Manchanda, CPA, CIRP, LIT	2.00	450.00	900.00
Eileen Sturge	0.60	250.00	150.00
Susan Downey	8.60	165.00	1,419.00
Paula Amaral	6.40	290.00	1,856.00
Others	1.10	225.00	247.50
<b>Total Professional fees</b>	<b>23.80</b>	<b>\$302.10</b>	<b>\$7,190.00</b>
Courtesy discount			(567.00)
HST			860.99
Reimbursable Expenses			
PPSA Search			\$8.00
<b>Total Reimbursable expenses</b>			<b>\$8.00</b>
<b>Total</b>			<b>\$7,491.99</b>

HST Registration #R103478103

(AABRIM-R)



Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AABRIM-R: to AABRIM-R:

**File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Wed	01/19/2022	Admin on file	0.60
			<b>Eileen Sturge (EST) 0.60</b>
<b>Gillian Goldblatt (GGO)</b>			
Thur	02/03/2022	review and approve bank reconciliation.	0.10
Fri	02/25/2022	review and approve disbursement.	0.10
Fri	03/04/2022	review and approve bank rec.	0.10
Thur	03/24/2022	review and approve disbursement.	0.10
			<b>Gillian Goldblatt (GGO) 0.40</b>
<b>Inga Friptuleac (IFR)</b>			
Thur	01/13/2022	Issue cheques	0.40
Mon	01/31/2022	Postings	0.20
Mon	02/14/2022	Issue cheque	0.10
Thur	02/24/2022	Deposit	0.10
Thur	02/24/2022	Issue cheques; Posting	0.20
Thur	03/24/2022	Issue chq	0.10
			<b>Inga Friptuleac (IFR) 1.10</b>
<b>Mukul Manchanda (MMA)</b>			
Fri	01/21/2022	Review and drafted Fourth Report to Court. Email exchanges regarding deemed trust claims from CRA.	0.50
Mon	01/24/2022	Drafting of the fourth report.	0.50
Tues	01/25/2022	Prepare and swear fee affidavit.	0.30
Thur	01/27/2022	Telephone call with B. Bissell regarding the report. Receipt and review of an email from B. Bissell containing comments regarding the report. Incorporated same in the report.	0.30
Fri	01/28/2022	Receipt and review of the motion record.	0.20
Wed	03/23/2022	Receipt, review and approve payables.	0.20
			<b>Mukul Manchanda (MMA) 2.00</b>
<b>Paula Amaral (PAM)</b>			
Mon	01/24/2022	Prepare Statement of Receiver for fourth report. Contact CRA and discuss results of trust exams, audits and proof of claims for HST and payroll and prepare summary of results.	0.70
Thur	01/27/2022	File HST return	0.50
Thur	02/10/2022	Contact WSIB to close account.	0.30
Wed	02/16/2022	Receive CRA claim by email, save to drive and update spreadsheet. Contact CRA to request Web Access code to file T4s.	0.50
Thur	02/24/2022	Prepare T4s for 2021 and mail to employees. Assist with reconciliation and prepare requisition for debit and credit transactions.	2.50
Mon	02/28/2022	Filing of HST return, including reviewing of trial balance, preparing return and filing via neffile.	0.50
Tues	03/29/2022	Review entries in ledger and update Receiver's Statement of Receipts and Disbursements to March 21, 2022.	0.70
Wed	03/30/2022	Review WIP, outstanding payables including legal fees, source deductions and other Receiver General amounts and update Distribution report.	0.70
			<b>Paula Amaral (PAM) 6.40</b>
<b>Philip H. Gennis (PGE)</b>			

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AABRIM-R: to AABRIM-R:

**File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Thur	01/06/2022	Email exchange and telephone discussion with insurance broker regarding cancellation of insurance;	0.50
Wed	01/12/2022	Execute and transmittal of insurance cancellation.	0.25
Tues	01/18/2022	preliminary drafting of Fourth Report to Court for motion scheduled for February 1, 2022; email exchanges with McKesson and Kohl & Frisch regarding PMSI Claims; receipt and review of CWB GSA; email exchange with Receiver's Counsel forwarding copy of security document; email exchange with Ash Falatous regarding increasing his offer;	0.75
Wed	01/19/2022	Receipt and review of payout statement from CWB Maxium; Receipt and review of PMSI confirmation from K&F credit department; email exchange withBernadLefebvre regarding quantum of PMSI claim;	0.50
Thur	01/20/2022	Receipt and review of correspondence with CRA regarding priority claims; revisions to Fourth Report; review of PPSA search; receipt and review of GSA security held by CWB and transmittal to Receiver's Counsel.	0.75
Fri	01/21/2022	Revisions to Fourth Report; assembly of appendices;	0.50
Mon	01/24/2022	Edits to Fourth Report; review and assemble Appendices;review of status of CRA and WEPP Assessments; review of interim SRD;	0.75
Tues	02/08/2022	Email and t/c with Rod Randall at CWB;	0.25
Wed	03/23/2022	Review and execute S. 246(2) BIA Notice.	0.25
Wed	03/30/2022	Review of Distribution Analysis	0.20
<b>Philip H. Gennis (PGE)</b>			<b>4.70</b>
<b>Susan Downey (SDW)</b>			
Fri	01/07/2022	Respond to Ash re: service providers and processing disbursements	1.40
Mon	01/10/2022	Processing disbursements	1.50
Tues	01/11/2022	E-mail to/from Pharmacy and K&F regarding still active account and drafted letter cancelling insurance.	0.70
Wed	01/12/2022	Cancelled insurance	0.20
Wed	01/26/2022	Attend site to collect cheque and other mail. Processing receipts	1.00
Thur	02/03/2022	E-mails between Blue Pencil shredding services and purchaser re: outstanding invoices.	0.50
Wed	02/09/2022	General	0.00
Thur	02/10/2022	Process disbursements	0.20
Tues	02/22/2022	Preparing schedule of payments to secured creditor/receiver's borrowing, unpaid invoices/WIP	0.40
Wed	02/23/2022	Billing	1.00
Thur	02/24/2022	Cheque requisition for Receivers Fees	0.20
Mon	02/28/2022	Collect mail and deliver phone bill	0.50
Tues	03/01/2022	Bell telephone issue - assisting Ash. Receipt and response to e-mail re: T4's	0.30
Thur	03/03/2022	Receipt and review and filing of WEPP Statement and updating Gerges trust account schedule	0.30
Thur	03/10/2022	General	0.20
Wed	03/16/2022	Process disbursement	0.20
<b>Susan Downey (SDW)</b>			<b>8.60</b>
<b>Total for File ID AABRIM-R:</b>			<b>23.80</b>
<b>Grand Total:</b>			<b>23.80</b>



July 12, 2023

Invoice #: 12538

Abu Seifein Brimley Pharma Inc.

Billing Period: Apr 30, 2023

## Invoice

RE: Abu Seifein Brimley Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period April 1, 2022 to April 30, 2023, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	9.10	\$525.00	\$4,777.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.30	375.00	487.50
Mukul Manchanda, CPA, CIRP, LIT	2.90	450.00	1,305.00
Eileen Sturge	0.80	250.00	200.00
Susan Downey	3.80	165.00	627.00
Paula Amaral	11.70	290.00	3,393.00
Others	0.30	225.00	67.50
Total Professional fees	29.90	\$363.13	\$10,857.50
Courtesy discount			(876.00)
HST			1,297.60
Total			<u>\$11,279.10</u>

HST Registration #R103478103

(AABRIM-R)

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AABRIM-R: to AABRIM-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 1 of 4

**File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Tues	04/05/2022	Admin on file	0.80
			<b>Eileen Sturge (EST) 0.80</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	04/04/2022	review and approve bank reconciliation.	0.10
Thur	04/14/2022	review and approve disbursements.	0.10
Mon	06/13/2022	review and approve bank reconciliation.	0.10
Tues	07/05/2022	review and approve bank reconciliation.	0.10
Mon	08/08/2022	review and approve bank reconciliation.	0.10
Wed	09/07/2022	review and approve bank reconciliation.	0.10
Tues	10/11/2022	review and approve bank reconciliation.	0.10
Wed	11/02/2022	Review and approve bank reconciliation.	0.10
Thur	12/01/2022	review and approve bank reconciliation.	0.10
Fri	01/13/2023	review and approve bank reconciliation.	0.10
Wed	02/01/2023	review and approve bank reconciliation.	0.10
Thur	03/09/2023	review and approve bank reconciliation.	0.10
Tues	04/04/2023	review and approve bank reconciliation.	0.10
			<b>Gillian Goldblatt (GGO) 1.30</b>
<b>Inga Friptuleac (IFR)</b>			
Mon	06/27/2022	Issue cheque	0.10
Thur	12/29/2022	Wire trf	0.20
			<b>Inga Friptuleac (IFR) 0.30</b>
<b>Mukul Manchanda (MMA)</b>			
Tues	04/05/2022	Prepare interim R&D and cost analysis and emailed same to R. Randall.	0.30
Fri	04/08/2022	Participated in a conference call with B. Wyatt and T. Hokinson.	0.20
Mon	06/20/2022	Receipt, review and approve payables.	0.20
Thur	09/01/2022	Receipt and review of the statement from Kohl & Frisch.	0.10
Fri	10/07/2022	Receipt, review and edit the funds analysis.	0.30
Tues	10/11/2022	Receipt and review of the revised funds analysis.	0.20
Fri	10/14/2022	Receipt and review of an email from B. Bissell providing accounting for legal fees outstanding. Instructed P. Amaral to update the funds analysis with updated legal numbers. Receipt and review of the updated funds analysis.	0.30
Wed	10/19/2022	General	0.30
Tues	11/08/2022	Finalize the funds analysis and emailed same to R. Randall including the update from CRA.	0.30
Mon	11/28/2022	Email exchanges with Ash regarding the HST refund.	0.20
Tues	12/20/2022	Receipt, review and approve payables.	0.20
Thur	02/09/2023	Review of file and provided an update to R. Randall.	0.20
Wed	04/26/2023	Receipt, review and execution of the deposit slip shared by S.Downey.	0.10
			<b>Mukul Manchanda (MMA) 2.90</b>
<b>Paula Amaral (PAM)</b>			
Fri	04/01/2022	Receive updated claim information from CRA auditor and update table and distribution report.	0.50
Mon	04/04/2022	Update Distribution sheet with updated WIP and invoices, PMSI claim, receiver general claims and legal fees.	0.50
Tues	04/05/2022	Revise Distribution to include transactions to March 31, 2022.	0.10

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AABRIM-R: to AABRIM-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Thur	04/28/2022	Prepare Form 342 to request permission to not file corporate returns for missing periods.	0.50
Thur	05/12/2022	Discussion with CRA auditor regarding HST audit.	0.30
Mon	06/13/2022	Prepare audit response for HST examination including assembling invoices, outlining ITCs claimed and preparing letter.	3.80
Wed	06/15/2022	Request invoices from landlord to support ITCs. Update response for HST Examination	1.00
Mon	07/25/2022	Filing of HST return using Netfile.	0.10
Tues	08/16/2022	File HST return.	0.20
Tues	09/20/2022	Prepare email with spreadsheet indicating missing information and forward to previous accountant requesting filings and WAC,	0.20
Fri	09/30/2022	Prepare HST Working Sheet to file outstanding returns on RT0001 account and forward to CRA agent for processing.	0.30
Fri	10/07/2022	Review WIP, legal fees and balance of funds and prepare funds analysis spreadsheet.	0.40
Tues	10/11/2022	Receive email from CRA agent requesting an HST filing. Forward HST to return to CRA agent for processing.	0.40
Fri	10/14/2022	General	0.30
Mon	10/17/2022	Update funds analysis as per instructions from Phil.	0.20
Fri	11/25/2022	Update Funds Analysis spreadsheet to November 25th.	0.50
Thur	12/01/2022	File HST return for Aug1-Oct 31, 2022.	0.30
Wed	12/14/2022	Review amounts owing for legal fees and prepare payment plan for approval.	0.20
Wed	12/14/2022	Review amounts owing for legal fees and prepare payment plan for approval.	0.20
Mon	12/19/2022	Review legal invoices, prepare requisitions for processing of payment.	0.30
Mon	12/19/2022	Review legal invoices, prepare requisitions for processing of payment.	0.30
Tues	12/20/2022	Prepare requisitions for payables and submit for approval.	0.30
Tues	12/20/2022	Prepare requisitions for payables and submit for approval.	0.30
Tues	02/21/2023	File HST return for Nov 1, 2022 to Jan 31, 2023 using Netfile.	0.20
Wed	02/22/2023	Completion of form received from CRA regarding missing cheque for HST refund.	0.10
Mon	04/03/2023	Review WIP to date and balance in bank account and update bank analysis spreadsheet and proposed payment schedule..	0.20

**Paula Amaral (PAM) 11.70**

**Philip H. Gennis (PGE)**

Tues	04/05/2022	Review final draft distribution analysis;	0.20
Thur	07/28/2022	File review in advance of drafting final report to Court on motion for distribution and discharge;	0.75
Fri	08/12/2022	Document review for final report; review of HST refund status.	0.75
Fri	08/26/2022	Review receipts and disbursements for inclusion in advance of drafting final report to Court;	0.75
Mon	08/29/2022	Review status of HST refunds and priority claims;	0.50
Wed	09/21/2022	Review and execution of s.246(2) BIA Report;	0.50
Thur	09/29/2022	Preliminary drafting of final report to court	0.30
Fri	10/07/2022	Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions;email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysis	0.60

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AABRIM-R: to AABRIM-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Fri	10/07/2022	;Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions;email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysis	0.60
Tues	10/11/2022	Review revised funds analysis;	0.25
Fri	10/14/2022	Receipt and review of professional fee analysis from Counsel for the Receiver; review of revised funds analysis in light of revised numbers from Counsel;	0.25
Mon	10/17/2022	Review of further revised financial analysis; email exchanges internal; receipt and review of email from Counsel for Receiver.	0.15
Mon	10/24/2022	Email from McKesson regarding PMSI Claim and follow up telephone call with Bernard Lefebvre at McKesson in this regard;	0.50
Wed	10/26/2022	Receipt of email from McKesson confirming PMSI claims and Receiver's proposed distribution; responding to email request from McKesson with respect to question regarding time-line for distribution;	0.20
Thur	11/24/2022	Email exchange regarding mis-directed HST refund cheque;	0.25
Tues	12/06/2022	Email exchange and telephone discussion with McKesson regarding ETA for PMSI payouts;	0.75
Wed	12/28/2022	Revisions to draft of final report to Court;	0.25
Tues	02/07/2023	Email to CIBC	0.25
Mon	03/13/2023	Email exchange with CIBC regarding additional funds on deposit; telephone discussion with Counsel at CIBC in this regard; internal email exchange with Susan Downey instructing her on action to be taken; brief discussion with SD in this regard;	0.50
Tues	03/14/2023	On-going email communication relative to additional funds on deposit;	0.25
Wed	03/15/2023	Further email exchange with CIBC regarding funds on deposit;	0.25
Mon	03/20/2023	Review and execute S. 246 BIA Interim Report	0.30
<b>Philip H. Gennis (PGE)</b>			<b>9.10</b>
<b>Susan Downey (SDW)</b>			
Thur	04/14/2022	Prepare cheque requisition for replacement cheque	0.20
Wed	06/01/2022	Call from former employee re: T4. E-mailed T4.	0.20
Mon	06/13/2022	Review of rent payments and e-mail to Nuala (landlord) requesting invoices for rent payments re: CRA audit.	0.30
Wed	06/15/2022	E-mails to and from property management regarding CRA HST audit	0.30
Wed	07/13/2022	Collect mail from pharmacy and send copies of bills to new owner	0.50
Wed	09/14/2022	Receipt and scan of HST assessment	0.20
Thur	09/15/2022	Receipt of Telus notice and forwarded to new owner	0.20
Mon	09/19/2022	Prepare 246(2) Report	0.30
Tues	03/14/2023	E-,mails/discussions re: CIBC funds	0.20
Wed	03/15/2023	E-mail CIBC re: direction for funds	0.20
Mon	03/20/2023	Prepared 246(2) report and processed receipt of funds from bank.	1.00
Tues	04/25/2023	HST Refund deposit processed.	0.20
<b>Susan Downey (SDW)</b>			<b>3.80</b>
<b>Total for File ID AABRIM-R:</b>			<b>29.90</b>

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AABRIM-R: to AABRIM-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

Time Detail by File & Employee ARA

Printed on: 7/12/23

Page 4 of 4

**File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)**

Day	Date	Memo	B-Hrs
			<b>Grand Total:</b> 29.90



September 25, 2023

Invoice #: 12591

Abu Seifein Brimley Pharma Inc.

Billing Period: Aug 31, 2023

## Invoice

RE: Abu Seifein Brimley Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period May 1, 2023 to August 31, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	3.00	\$525.00	\$1,575.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Paula Amaral	1.50	290.00	435.00
Total Professional fees	4.90	\$440.82	\$2,160.00
Courtesy Discount			(160.00)
HST			<u>260.00</u>
Total			<u><u>\$2,260.00</u></u>

HST Registration #R103478103

(AABRIM-R)



Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AABRIM-R: to AABRIM-R:

**File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)**

Day	Date	Memo	B-Hrs
<b>Gillian Goldblatt (GGO)</b>			
Mon	05/01/2023	General	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on May 31st, 2023	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>0.40</b>
<b>Paula Amaral (PAM)</b>			
Fri	06/02/2023	Update spreadsheet outlining transfers required to pay outstanding AR and WIP, payments from entities with funds and entities requiring approval. Preparation of Receiver Borrowing Certificates for Receiverships requiring transfer and Third Party Agreements for Bankruptcy estates.	1.00
Tues	06/13/2023	Filing of HST return.	0.30
Wed	08/23/2023	Prepare and file HST return.	0.20
<b>Paula Amaral (PAM)</b>			<b>1.50</b>
<b>Philip H. Gennis (PGE)</b>			
Mon	05/08/2023	Email exchange with Beernard Lefebvre from McKesson;	0.25
Thur	05/11/2023	Drafting Sixth Report to Court;	0.40
Thur	05/18/2023	Email to Rod Randall at CWB;	0.50
Fri	05/19/2023	Further drafting of sixth report;	0.40
Mon	06/05/2023	Finalize WIP and AR analysis and forwarding same to Rod Randall at CWB;	0.25
Fri	06/09/2023	Email exchange with Rod Randall at CWB enclosing spreadsheet regarding transfers, etc.,	0.25
Sat	06/10/2023	Internal email regarding payment of fees and issuance of borrowing certificates and TP Deposit Agreements;	0.25
Tues	08/08/2023	Email exchange with Bernard Lefebvre of McKesson regarding wind up of receivership and payment of PMSI claims;	0.25
Wed	08/09/2023	Email to Receiver's Counsel requesting confirmation of court date for distribution and discharge hearing;	0.20
Thur	08/10/2023	Email from Receiver's Counsel confirming October 3rd court date for distribution and discharge hearing.	0.25
<b>Philip H. Gennis (PGE)</b>			<b>3.00</b>
<b>Total for File ID AABRIM-R:</b>			<b>4.90</b>
<b>Grand Total:</b>			<b>4.90</b>

**This is Exhibit “11” of the Affidavit of  
MUKUL MANCHANDA  
Sworn before me on this 23rd day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for MSI Spergel Inc  
and Spergel & Associates Inc.  
Expires September 21, 2025



April 03, 2022

Invoice #: 12334

Sigma Healthcare Inc.

Billing Period: Mar 31, 2022

## Invoice

RE: Sigma Healthcare Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period January 1, 2022 to March 31, 2022, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	21.15	\$525.00	\$11,103.75
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.90	375.00	712.50
Mukul Manchanda, CPA, CIRP, LIT	4.80	450.00	2,160.00
Eileen Sturge	0.60	250.00	150.00
Susan Downey	2.10	165.00	346.50
Paula Amaral	52.00	290.00	15,080.00
Others	8.70	225.00	1,957.50
<b>Total Professional fees</b>	<b>91.25</b>	<b>\$345.32</b>	<b>\$31,510.25</b>
Courtesy discount			(3,627.00)
HST			3,624.82
Reimbursable Expenses			
Courier			\$142.79
<b>Total Reimbursable expenses</b>			<b>\$142.79</b>
HST on expenses			\$18.56
<b>Total</b>			<b>\$31,669.42</b>

HST Registration #R103478103

(AASIGMA-R)

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AASIGMA-R: to AASIGMA-R:

**File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Wed	01/19/2022	Admin on file	0.60
			<b>Eileen Sturge (EST) 0.60</b>
<b>Frieda Kanaris (FKA)</b>			
Fri	03/25/2022	Discussions with Paula regarding reinstating mail redirection and attend post office re same.	1.00
			<b>Frieda Kanaris (FKA) 1.00</b>
<b>Gillian Goldblatt (GGO)</b>			
Tues	01/04/2022	review and approve disbursements.	0.30
Thur	01/06/2022	review and approve bank reconciliation.	0.10
Thur	01/27/2022	review and approve disbursements.	0.30
Thur	02/03/2022	review and approve bank reconciliation.	0.10
Wed	02/09/2022	review and approve payment.	0.10
Fri	02/25/2022	review and approve disbursements.	0.30
Wed	03/09/2022	review and approve disbursements.	0.30
Fri	03/11/2022	review and approve bank reconciliation.	0.10
Wed	03/30/2022	review and approve disbursements.	0.30
			<b>Gillian Goldblatt (GGO) 1.90</b>
<b>Inga Friptuleac (IFR)</b>			
Tues	01/04/2022	Issue cheques, Postings, Deposit	1.00
Thur	01/13/2022	Issue cheques	0.80
Fri	01/28/2022	Issue cheques, Postings	1.40
Mon	01/31/2022	Postings	0.40
Mon	02/07/2022	Deposit; Issue cheques	0.90
Wed	02/23/2022	Issue cheques;	1.10
Thur	02/24/2022	Postings	0.60
Thur	03/10/2022	Deposit, Issue cheques	0.80
Thur	03/24/2022	Postings	0.70
			<b>Inga Friptuleac (IFR) 7.70</b>
<b>Mukul Manchanda (MMA)</b>			
Thur	01/13/2022	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Thur	01/20/2022	Email exchanges with R. Randall regarding sale of scripts and inventory. Internal discussions regarding same. Review of email exchanges with M. Bebawy.	0.20
Fri	01/21/2022	Review and drafted Fourth Report to Court. Email exchanges regarding deemed trust claims from CRA.	0.50
Mon	01/24/2022	Drafting of the fourth report. Receipt and review of the cash flow analysis. Discussions with P. Amaral and P. Gennis regarding same.	0.90
Tues	01/25/2022	Prepare and swear fee affidavit.	0.30
Thur	01/27/2022	Telephone call with B. Bissell regarding the report. Receipt and review of an email from B. Bissell containing comments regarding the report. Incorporated same in the report.	0.30
Fri	01/28/2022	Receipt and review of the motion record. Receipt, review and approve payables.	0.30
Wed	02/09/2022	Receipt, review and approve payroll.	0.30
Thur	02/24/2022	Receipt, review and approve payroll.	0.50
Tues	03/08/2022	Receipt, review and approve payables and payroll.	0.50
Fri	03/11/2022	Review of emal exchange regarding closure of the pharmacy. Telephone call with P. Amaral regarding same.	0.30

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AASIGMA-R: to AASIGMA-R:

**File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)**

Day	Date	Memo	B-Hrs
<b>Mukul Manchanda (MMA)</b>			
Wed	03/30/2022	Receipt, review and approve payables.	0.20
			<b>Mukul Manchanda (MMA) 4.80</b>
<b>Paula Amaral (PAM)</b>			
Thur	01/06/2022	Discussion with pharmacy staff regarding staffing needs during technician's leave of absence.	0.40
Mon	01/10/2022	Receive and organize payroll information and invoices payable, Prepare payroll including calculating source deductions and pay statements. Prepare requisitions for processing of payments for payroll and payables. Calculate source deductions and prepare requisition for payment.	1.80
Tues	01/11/2022	Source information required for insurance and forward to insurance broker.	0.50
Wed	01/12/2022	Preparation of requisitions for posting as per bank statements.	1.00
Fri	01/14/2022	Preparation of requisitions for posting as per bank statements. Coordination of cheques in preparation for delivery.	0.60
Wed	01/19/2022	Contact DM to discuss staffing during technician's leave of absence and request inventory count. Send email to employees requesting payroll information.	0.30
Mon	01/24/2022	Prepare Statement of Receiver for fourth report. Contact CRA and discuss results of trust exams, audits and proof of claims for HST and payroll and prepare summary of results.	0.70
Tues	01/25/2022	Receive payroll information, prepare payroll calculations, prepare requisitions and submit for approval. Receive payables and prepare requisitions and submit for approval.	1.00
Wed	01/26/2022	Prepare requisition for debit and credit transactions on bank statement for posting. Contact Designated Manager to request reports for potential buyer, receive reports and prepare email with required information and send to Phil. Contact Service Canada to request ROEs.	2.20
Mon	01/31/2022	Prepare cash analysis to determine to cash needed for payables. Send email to DM to request reports for buyer interested in purchase of prescriptions. Receive, assemble and forward reports to Phil. Assist with bank reconciliation, prepare requisition for missing transaction and submit for posting.	0.70
Fri	02/04/2022	Prepare requisitions for debits and credits on bank reports for posting. Send email to DM and employee requesting payroll information. Send email to DM requesting additional information for potential buyer.	0.70
Tues	02/08/2022	Receive payroll and pharmacist invoice and save to drive. Prepare payroll calculations and requisitions for approval.	0.80
Wed	02/09/2022	Prepare ROE for one employee. Prepare requisitions for posting of debit and credit transactions on bank statement.	1.00
Thur	02/10/2022	Receive cheques and organize for delivery.	0.30
Fri	02/11/2022	Receive email from courier company requesting adjustment to contract.	0.10

## Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22  
 - File ID: AASIGMA-R: to AASIGMA-R:

## Time Detail by File &amp; Employee ARA

Printed on: 4/03/22

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## File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Tues	02/15/2022	Discussion and email exchange with DM regarding reports and further questions from potential buyers.	0.30
Wed	02/16/2022	Receive invoices from Relief Buddy. Reconcile statement to confirm outstanding invoices.	0.30
Tues	02/22/2022	Receive and review payroll information and invoices. Calculate source deductions and prepare payroll statements. Prepare requisitions for payments and submit for approval.	1.00
Wed	02/23/2022	Prepare requisitions for debits and credits as per bank statements for posting. Receive additional payables and prepare requisition for payment. Review offer from potential buyer and calculate monetary value. Confirm sales amounts with pharmacist.	1.30
Thur	02/24/2022	Prepare T4s for 2021 and email and mail to employees. Complete payroll reconciliation with T4 summary.	1.00
Mon	02/28/2022	Prepare cash analysis to determine cash needed for payments. Prepare requisition for posting for debit and credit transaction on bank statement. Receive signed cheques and prepare for courier.	1.00
Wed	03/02/2022	Contact cleaning company advising of closure and request to for final bill. Contact Cogeco for procedure to transfer account to buyers. Coordinate time for inventory count with inventory. Contact Lockit to coordinate removal of signs. Receive email from supplier regarding invoices. Investigate details of invoices and reply to supplier. Receive email requesting copy of phone bill for transfer of service. Discussions with pharmacy staff regarding closing of pharmacy including closing procedures, payroll and	0.70
Thur	03/03/2022	Receive Change of Ownership form from buyer for COGECO and complete form as required.	0.40
Fri	03/04/2022	Prepare email to several service providers notifying of closure and requesting closing of accounts. Email inventory to confirm time for inventory. Email Lockit to confirm details for removal of signs.	2.50
Mon	03/07/2022	Prepare payroll including calculations of source deductions and requisitions for payroll and payables. Review invoices from courier company and request details on billings.	2.00
Tues	03/08/2022	Prepare requisitions for additional payables and submit for approval. Prepare ROE for employee Prepare termination letter. Confirm sign removal with Lockit. Discuss status of prescriptions and customers with DM.	1.70
Wed	03/09/2022	Prepare for closing of pharmacy: contact DM to discuss status of prescriptions and preparing notices. Prepare requisitions for payables for courier company. Calculate source deductions remittance amount and prepare requisition. Receive signed cheques and prepare for delivery and mailing.	1.00
Thur	03/10/2022	Attend premises to do inventory count, finalize prescription count and supervise packing of inventory.	11.00
Fri	03/11/2022	Attend premises to supervise moving of inventory and chattels.	9.00

Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AASIGMA-R: to AASIGMA-R:

**File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Mon	03/14/2022	Prepare requisition for deposit of draft for sales of assets. Prepare requisition of deposit of cash sales. Coordinate pick up of keys with property owner. Cancel service providers. Prepare correspondence to cancel Insurance providers accounts and fax/email to providers.	1.50
Mon	03/21/2022	Finalize Closing Statement required by OCP and forward to Phil. Respond to providers requesting transfer information for scripts. Email Fillware to request cancellation of service. Assist with reconciliation of bank account. Prepare required requisitions.	0.70
Wed	03/23/2022	Prepare requisitions for bank statement debits and credits and submit for posting. Complete cancellation of insurance form and submit to insurance company.	1.20
Thur	03/24/2022	Prepare 2022 T4s. Calculate final source deductions to remit to Receiver General.	1.20
Mon	03/28/2022	Receive invoices, review and prepare requisitions for approval and payment. Contact ODB regarding final payment and confirm mailing address.	0.50
Wed	03/30/2022	Review entries in ledger and update Receiver's Statement of Receipts and Disbursements to March 21, 2022.	0.70
Thur	03/31/2022	Assist with month end reconciliation. Prepare requisitions as required. Review WIP, outstanding payables including legal fees, source deductions and other Receiver General amounts and update Distribution report.	0.90
<b>Paula Amaral (PAM)</b>			<b>52.00</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	01/04/2022	On-going operational oversight given the challenges with the pharmacy.	0.50
Wed	01/05/2022	On-going operational oversight given the challenges surrounding the pharmacy.	0.50
Thur	01/06/2022	Arranging additional borrowing to fund receivership; on-going operational oversight given the challenges surrounding the pharmacy.	0.50
Fri	01/07/2022	Further discussions with listing broker exploring possible options if pharmacies do not sell.	0.25
Tues	01/11/2022	lengthy telephone discussion with Maged Bebawy regarding potential sale of scripts and inventory given total lack of interest from buyers; telephone discussion in this regard with Rod Randall at CWB in this regard;	0.50
Thur	01/13/2022	Telephone discussion with Maged Bebawy regarding sales process;	0.25
Fri	01/21/2022	Revisions to Fourth Report; assembly of appendices;	0.50
Mon	01/24/2022	Edits to Fourth Report; review and assemble Appendices; review status of CRA and WEPP Assessments; review of interim SRD;	0.75

## Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22  
 - File ID: AASIGMA-R: to AASIGMA-R:

## Time Detail by File &amp; Employee ARA

Printed on: 4/03/22

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## File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Fri	01/28/2022	Follow up email to McKesson regarding PMSI security documentation; email from Phil Hauser requesting certain documentation relative to proposed purchase of scripts and inventory; forwarding Hauser email to PA for action; receipt and review of response from McKesson to Receiver's request for PMSI security documentation; email request to McKesson for additional documentation;	1.50
Mon	01/31/2022	Email exchange with Listing Broker responding to further request for information by prospective purchaser;	0.25
Thur	02/03/2022	Ongoing discussions with Phil Hauser regarding acquisition of scripts and inventory; telephone consultation with Lance Miller at OCP regarding pharmacy closure;	1.25
Fri	02/04/2022	Receipt and review of proposed responses to enquiries made by prospective purchaser of scripts and inventory; lengthy discussions with Prospective Purchaser of scripts and inventory;	0.75
Mon	02/07/2022	Further email from prospective purchaser of scripts and inventory;	0.50
Thur	02/10/2022	Lengthy telephone discussion with Phil Hauser (prospective purchaser of scripts and inventory; operational oversight;	0.50
Thur	02/17/2022	Telephone discussions and email exchange with Phil Hauser (partner in local Tilbury Pharmacy) regarding acquisition of scripts and inventory;	0.50
Fri	02/18/2022	Lengthy telephone discussion with Phil Hauser regarding his proposed acquisition of scripts, inventory and tel/fax numbers; receipt and review of letters of intent from Phil Hauser regarding proposed acquisition of scripts, inventory and tel/fax numbers;	0.75
Tues	02/22/2022	Analysis of LOI tendered by Phil Hauser with respect to purchase of scripts and inventory;	0.50
Wed	02/23/2022	Lengthy telephone discussion with Phil Hauser regarding acquisition of scripts and inventory, etc., telephone discussion and email exchange with Counsel regarding facilitating sale of scripts, etc., by way of Bill of Sale; Review of OCP protocol for pharmacy closure;	1.25
Fri	02/25/2022	On-going emails and telephone discussions with Phil Hauser regarding logistics around purchase of scripts and inventory;	0.50
Mon	02/28/2022	Receipt of Offer to Purchase from Tilbury Drugs Inc., email exchange with McKesson regarding sale of Sigma assets; email to Counsel requesting opinion of McKesson PMSI security; drafting of protocol for closing of sale of Sigma assets to Tilbury Drugs; telephone discussion with OCP in this regard; acceptance of offer from Tilbury Drugs Inc., and transmittal of closing protocol to purchaser in advance of closing on March 11; email to OCP confirming proposed closure of Sigma Drugs on March 11, 2022;	1.20
Tues	03/01/2022	Email exchange with Bernard Lefebvre of McKesson; email exchange with Purchaser regarding transfer of telephone and fax numbers; draft Bill of Sale and transmittal to Counsel for review;	0.75
Wed	03/02/2022	Receipt and review of revisions to draft Bill of Sale;	0.50
Thur	03/03/2022	Email exchange with McKesson regarding outstanding PMSI Claim; responding email advising as in previous sales, we will require court approval prior to any distribution; telephone discussion with Bernard Lefebvre regarding JM Westview o/a Mill Street Pharmacy bankruptcy; transmittal of draft Bill of Sale to Purchaser; email to Inventory Counters outlining terms of sale for inventory in advance of Count scheduled for March 10th; receipt of confirming email from inventory counter;	2.00
Mon	03/07/2022	Receipt and review of email from Purchaser; transmittal to PA for response;	0.25



Filters Used:

- Time Entry Date: 1/01/22 to 3/31/22
- File ID: AASIGMA-R: to AASIGMA-R:

**File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Thur	03/10/2022	Telephone discussions with Purchaser of assets;	0.25
Fri	03/11/2022	Telephone discussion with Purchaser regarding price for chattels; finalize Bill of Sale and confirm receipt of bank draft for purchase price; further telephone discussions and email exchanges with purchaser aimed at finalizing sale and closing transaction; email exchanges with Receiver staff on-site regarding movement of assets, chattels vs fixtures; removal of signage in accordance with OCP guidelines; obtaining final sign off from Purchaser regarding HST component of purchase price; finalize Bill of Sale, execute and transmit to Purchaser for signature; numerous telephone discussions throughout the day with respect to the sale transaction; email advice to McKesson to final bill and close the account; review of OCP cClosure Statement; email to Counsel regarding closure; email to John Gerges as Landlord relative to the closure;	1.50
Mon	03/14/2022	Review and execute S. 246(2) BIA Report.	0.50
Mon	03/21/2022	Receipt and review of closing statement and transmittal to OCP	0.50
Wed	03/23/2022	Initial draft of Fifth Report	0.75
Thur	03/24/2022	Final revisions to Initial draft report to Court and assembly of Appendices;	0.50
Mon	03/28/2022	Email exchange regarding cancellation of Fillware account for the pharmacy;	0.25
Wed	03/30/2022	Review of Distribution Analysis	0.20
<b>Philip H. Gennis (PGE)</b>			<b>21.15</b>
<b>Susan Downey (SDW)</b>			
Tues	01/11/2022	Processing disbursements	0.20
Thur	01/27/2022	Processing disbursements	0.20
Fri	01/28/2022	Call to Entegrus and processing invoices	0.20
Tues	02/22/2022	Preparing schedule of payments to secured creditor/receiver's borrowing, unpaid invoices/WIP	0.30
Thur	03/03/2022	Receipt and review and filing of WEPP Statement and updating Gerges trust account schedule	0.20
Mon	03/14/2022	Prepare Receiver's Interim Report 246(2)	1.00
<b>Susan Downey (SDW)</b>			<b>2.10</b>
<b>Total for File ID AASIGMA-R:</b>			<b>91.25</b>
<b>Grand Total:</b>			<b>91.25</b>



July 12, 2023

Invoice #: 12545

Sigma Healthcare Inc.

Billing Period: Apr 30, 2023

## Invoice

RE: Sigma Healthcare Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period April 1, 2022 to April 30, 2023, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	5.30	\$525.00	\$2,782.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	2.00	375.00	750.00
Mukul Manchanda, CPA, CIRP, LIT	2.30	450.00	1,035.00
Eileen Sturge	0.80	250.00	200.00
Susan Downey	1.20	165.00	198.00
Paula Amaral	7.30	290.00	2,117.00
Others	1.80	225.00	405.00
Total Professional fees	20.70	\$361.72	\$7,487.50
Courtesy discount			(728.50)
HST			878.67
Reimbursable Expenses			
Courier			\$88.22
Total Reimbursable expenses			\$88.22
HST on expenses			\$11.46
Total			<u><u>\$7,737.35</u></u>

HST Registration #R103478103  
(AASIGMA-R)

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AASIGMA-R: to AASIGMA-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Tues	04/05/2022	Admin on file	0.80
<b>Eileen Sturge (EST)</b>			<b>0.80</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	04/04/2022	review and approve bank reconciliation.	0.10
Thur	04/07/2022	review and approve disbursement.	0.10
Mon	04/11/2022	review and approve cheque requisitions.	0.50
Tues	04/12/2022	approve wire transfer	0.10
Mon	06/13/2022	review and approve bank reconciliation.	0.10
Wed	07/06/2022	review and approve bank reconciliation.	0.10
Mon	07/25/2022	review and approve disbursement.	0.10
Tues	08/09/2022	review and approve bank reconciliation.	0.10
Wed	09/07/2022	review and approve bank reconciliation.	0.10
Tues	10/11/2022	review and approve bank reconciliation.	0.10
Thur	11/03/2022	Review and approve bank reconciliation.	0.10
Mon	12/12/2022	review and approve bank reconciliation.	0.10
Sun	01/15/2023	review and approve bank reconciliation.	0.10
Wed	02/01/2023	review and approve bank reconciliation.	0.10
Thur	03/09/2023	review and approve bank reconciliation.	0.10
Tues	04/04/2023	review and approve bank reconciliation.	0.10
<b>Gillian Goldblatt (GGO)</b>			<b>2.00</b>
<b>Haran Sivanathan (HSI)</b>			
Tues	04/12/2022	cheques/wire transfer	0.40
<b>Haran Sivanathan (HSI)</b>			<b>0.40</b>
<b>Inga Friptuleac (IFR)</b>			
Thur	03/31/2022	Postings; Issue cheques; Deposit	0.70
Tues	04/05/2022	Issue cheque	0.10
Thur	04/28/2022	Posting	0.10
Thur	05/19/2022	Issue cheques	0.20
Fri	08/05/2022	Issue chq	0.10
Thur	12/29/2022	Wire trf	0.20
<b>Inga Friptuleac (IFR)</b>			<b>1.40</b>
<b>Mukul Manchanda (MMA)</b>			
Mon	04/04/2022	Receipt and review of the report to court.	0.50
Wed	05/11/2022	review and approve disbursements	0.20
Fri	10/07/2022	Receipt, review and edit the funds analysis.	0.30
Tues	10/11/2022	Receipt and review of the revised funds analysis.	0.20
Fri	10/14/2022	Receipt and review of an email from B. Bissell providing accounting for legal fees outstanding. Instructed P. Amaral to update the funds analysis with updated legal numbers. Receipt and review of the updated funds analysis.	0.30
Wed	10/19/2022	Receipt and review of the final funds analysis. Review of supporting documents.	0.30
Tues	11/08/2022	Finalize the funds analysis and emailed same to R. Randall including the update from CRA.	0.30
Tues	12/20/2022	Receipt, review and approve payables.	0.20
<b>Mukul Manchanda (MMA)</b>			<b>2.30</b>
<b>Paula Amaral (PAM)</b>			

## Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AASIGMA-R: to AASIGMA-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

## Time Detail by File &amp; Employee ARA

Printed on: 7/12/23

Page 2 of 3

**File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)**

Day	Date	Memo	B-Hrs
<b>Paula Amaral (PAM)</b>			
Fri	04/01/2022	Contact Fillware and confirm closing of account. Prepare requisitions for debits and credits as per bank statement and submit for posting.	0.50
Mon	04/04/2022	Update Distribution sheet with updated WIP and invoices, PMSI claim, receiver general claims and legal fees.	0.50
Tues	04/05/2022	Revise Distribution to include transactions to March 31, 2022.	0.10
Mon	04/11/2022	Receive invoices, prepare requisitions for payment and submit for approval. Calculate source deduction remittance, prepare requisition and submit for approval.	0.30
Mon	04/18/2022	Prepare HST return and file with CRA	0.40
Fri	04/29/2022	Prepare requisition for debits and credits in bank account and submit for posting	0.50
Tues	05/03/2022	Discussion with Cogeco regarding discrepancy in bill.	0.50
Thur	05/05/2022	Review Form 342s and submit for signature. Prepare fax and send to CRA.	0.20
Fri	05/06/2022	Prepare requisitions for payables.	0.50
Mon	05/09/2022	Prepare requisitions for payables and submit for approval. Contact Lockit to coordinate moving of boxes in basement.	0.50
Thur	07/21/2022	Receive email from Relief Buddy regarding outstanding invoices. Investigate previous payments to ensure invoices are not paid twice. Preparation of requisitions to make payment.	0.50
Tues	07/26/2022	Receive invoices from Relief Buddy, review past payments. Prepare requisition for payment of invoices.	0.50
Thur	08/04/2022	Prepare requisitions for payment of invoices and transfer of funds.	0.30
Tues	10/11/2022	Review outstanding AR on receivership files and add to spreadsheet. Revise spreadsheet as per instructions.	0.20
Fri	10/14/2022	General	0.30
Fri	11/25/2022	Update Funds Analysis spreadsheet to November 25th.	0.50
Wed	12/14/2022	Review amounts owing for legal fees and prepare payment plan for approval.	0.20
Mon	12/19/2022	Review legal invoices, prepare requisitions for processing of payment.	0.30
Tues	12/20/2022	Prepare requisitions for payables and submit for approval.	0.30
Mon	04/03/2023	Review WIP to date and balance in bank account and update bank analysis spreadsheet and proposed payment schedule..	0.20
<b>Paula Amaral (PAM)</b>			<b>7.30</b>
<b>Philip H. Gennis (PGE)</b>			
Tues	04/05/2022	Review final draft distribution analysis;	0.20
Fri	07/29/2022	File review in advance of drafting final report to Court on motion for distribution and discharge;	0.75
Thur	08/11/2022	Document review for final report; review of HST refund status.	0.75
Fri	08/26/2022	Review receipts and disbursements for inclusion in advance of drafting final report to Court;	0.50
Tues	08/30/2022	Review status of HST refunds and priority claims;	0.50
Mon	09/19/2022	Review and sign S. 246 (2) BIA Report prior to filing with OSB.	0.50
Thur	09/29/2022	Preliminary drafting of final report to court	0.30

Filters Used:

- Time Entry Date: 1/01/70 to 4/30/23
- File ID: AASIGMA-R: to AASIGMA-R:
- Time Entry Bill Status: Un-Billed to Un-Billed

**File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Fri	10/07/2022	Review draft distribution analysis; providing comments on analysis to PA; telephone discussions with PA; review of revised analysis; further revisions; email exchange and telephone discussion with Brendan Bissell regarding legal fees outstanding; review of analysis provided by Brendan Bissell; review of third revised version of distribution analysis	0.60
Tues	10/11/2022	Review revised funds analysis;	0.25
Fri	10/14/2022	Receipt and review of professional fee analysis from Counsel for the Receiver; review of revised funds analysis in light of revised numbers from Counsel;	0.25
Mon	10/17/2022	Review of further revised financial analysis; email exchanges internal; receipt and review of email from Counsel for Receiver.	0.15
Wed	12/28/2022	Revisions to draft of final report to Court;	0.25
Fri	03/10/2023	Review and execution of BIA Interim Notice of Receiver;	0.30
<b>Philip H. Gennis (PGE)</b>			<b>5.30</b>
<b>Susan Downey (SDW)</b>			
Fri	04/22/2022	Processed receipt of ODB cheque.	0.20
Mon	09/19/2022	Prepared 246 report	0.50
Fri	03/10/2023	Prepare 246(2) Third Report of the Receiver	0.50
<b>Susan Downey (SDW)</b>			<b>1.20</b>
<b>Total for File ID AASIGMA-R:</b>			<b>20.70</b>
<b>Grand Total:</b>			<b>20.70</b>



September 25, 2023

Invoice #: 12592

Sigma Healthcare Inc.

Billing Period: Aug 31, 2023

## Invoice

RE: Sigma Healthcare Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period May 1, 2023 to August 31, 2023, in connection with the Court -appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	0.40	\$525.00	\$210.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Eileen Sturge	0.20	250.00	50.00
Azeem Shah	0.70	215.00	150.50
Total Professional fees	1.70	\$329.71	\$560.50
Courtesy discount			(22.00)
HST			70.00
Total			<u>\$608.50</u>

HST Registration #R103478103

(AASIGMA-R)

Filters Used:

- Time Entry Date: 5/1/2023 to 8/31/2023
- File ID: AASIGMA-R: to AASIGMA-R:

**File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)**

Day	Date	Memo	B-Hrs
<b>Azeem Shah (ASA)</b>			
Tues	08/29/2023	SRD and Report	0.70
			<b>Azeem Shah (ASA) 0.70</b>
<b>Eileen Sturge (EST)</b>			
Thur	08/31/2023	Admin on file	0.20
			<b>Eileen Sturge (EST) 0.20</b>
<b>Gillian Goldblatt (GGO)</b>			
Mon	05/01/2023	Receipt, review and Bank reconciliation.	0.10
Thur	06/22/2023	Review and approval of bank reconciliation on June 5th, 2023	0.10
Thur	07/06/2023	Receipt and review of bank reconciliation.	0.10
Fri	08/04/2023	Receipt and review of the bank statement.	0.10
			<b>Gillian Goldblatt (GGO) 0.40</b>
<b>Philip H. Gennis (PGE)</b>			
Thur	05/11/2023	Drafting Sixth Report to Court;	0.40
			<b>Philip H. Gennis (PGE) 0.40</b>
			<b>Total for File ID AASIGMA-R: 1.70</b>
			<b>Grand Total: 1.70</b>

**This is Exhibit “12” of the Affidavit of  
MUKUL MANCHANDA  
Sworn before me on this 23<sup>rd</sup> day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for MSI Spergel Inc  
and Spergel & Associates Inc.  
Expires September 21, 2025





November 12, 2021

Invoice #: 12224

CWB Maxium Financial Inc.  
30 Vogell Road, #1  
Richmond Hill, ON L4B 3K6

## Invoice

RE: Capital Pharmacy Inc.

FOR PROFESSIONAL SERVICES RENDERED as Interim Receiver from August 16, 2021 to November 12, 2021.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	3.20	\$525.00	\$1,680.00
Mukul Manchanda, CPA, CIRP, LIT	0.50	450.00	225.00
Eileen Sturge	0.50	250.00	125.00
Paula Amaral	4.50	290.00	1,305.00
Others	3.30	225.00	742.50
Total Professional fees	12.00	\$399.79	\$4,077.50
Courtesy Discount			(231.50)
HST			499.98
Reimbursable Expenses			
Legal Fees			\$1,669.58
Total Reimbursable expenses			\$1,669.58
Total			<u><u>\$6,015.56</u></u>

HST Registration #R103478103  
(AACAPI-R)

Filters Used:

- Time Entry Date: 1/01/70 to 11/12/21  
 - File ID: AACAPI-R: to AACAPI-R:

Time Detail by File & Employee ARA

Printed on: 1/11/22

Page 1 of 1

File Name (ID): Capital Pharmacy Inc. (AACAPI-R:)

Day	Date	Memo	B-Hrs
<u>Eileen Sturge (EST)</u>			
Fri	11/12/2021	Admin on file	0.50
		Eileen Sturge (EST)	<u>0.50</u>
<u>Frieda Kanaris (FKA)</u>			
Mon	08/16/2021	Review emails and Court Order; attend at pharmacy, meet with Nancy Tawadrous (DM), telephone call with Samir Shenoda.	2.50
Tues	08/17/2021	Prepare Memo to file re site attendance.	0.50
		Frieda Kanaris (FKA)	<u>3.00</u>
<u>Mukul Manchanda (MMA)</u>			
Thur	09/02/2021	Participated in a conference call with P. Gennis and B. Blssell.	0.50
		Mukul Manchanda (MMA)	<u>0.50</u>
<u>Paula Amaral (PAM)</u>			
Fri	08/20/2021	Attend pharmacy for inspection.	1.50
Mon	08/23/2021	Attend pharmacy for inspection.	1.00
Thur	09/02/2021	Attend pharmacy for inspection.	2.00
		Paula Amaral (PAM)	<u>4.50</u>
<u>Philip H. Gennis (PGE)</u>			
Fri	08/13/2021	Attend hearing before Justice Cavanagh	0.20
Mon	08/16/2021	Conference call with Counsel for CWB; receipt and review of IR Order; instructing staff on protocol for site attendances and documents requested;	0.50
Thur	08/19/2021	Lengthy email to Samir Shenoda outlining demands related to IR Order;	0.50
Sat	08/28/2021	Review of Motion Record returnable September 7, 2021;	0.25
Wed	09/01/2021	Draft IR Report and assemble appendices	1.50
Mon	09/06/2021	Email from Asim Iqbal, Counsel for CWB regarding apparent resolution of issues with Capital Pharmacy settlement;	0.25
		Philip H. Gennis (PGE)	<u>3.20</u>
<u>Susan Downey (SDW)</u>			
Thur	11/11/2021	Draft IR discharge (form 18)	0.30
		Susan Downey (SDW)	<u>0.30</u>
		Total for File ID AACAPI-R:	<u>12.00</u>
		Grand Total:	<u>12.00</u>

**This is Exhibit “13” of the Affidavit of  
MUKUL MANCHANDA  
Sworn before me on this 23<sup>rd</sup> day of October, 2023**



**A Commissioner, Etc**

Barbara Eileen Sturge,  
a Commissioner, etc. for rsi Spergel inc  
and Spergel & Associates Inc.  
Expires September 21, 2025



November 12, 2021

Invoice #: 12254

Anoop Brighton Pharmacy Inc.

## Invoice

RE: Anoop Brighton Pharmacy Inc.

FOR PROFESSIONAL SERVICES RENDERED as Interim Receiver from August 16, 2021 to November 12, 2021.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	14.70	\$525.00	\$7,717.50
Mukul Manchanda, CPA, CIRP, LIT	2.90	450.00	1,305.00
Eileen Sturge	0.50	250.00	125.00
Susan Downey	53.30	165.00	8,794.50
<hr/>			
Total Professional fees	71.40	\$251.29	\$17,942.00
Courtesy Discount			(513.50)
HST			2,265.71
Reimbursable Expenses			
Legal Fees			\$5,187.50
<hr/>			
Total Reimbursable expenses			\$5,187.50
HST on expenses			\$674.38
Total			<u><u>\$25,556.09</u></u>

HST Registration #R103478103

(AAANOO-R)

Filters Used:

- File ID: AAANOO-R: to AAANOO-R:

**File Name (ID): Anoop Brighton Pharmacy Inc. (AAANOO-R:)**

Day	Date	Memo	B-Hrs
<b>Eileen Sturge (EST)</b>			
Fri	11/12/2021	Admin on file	0.50
<b>Eileen Sturge (EST)</b>			<b>0.50</b>
<b>Mukul Manchanda (MMA)</b>			
Mon	08/16/2021	Conference call with Counsel for CWB; receipt and review of IR Order; Email exchanges with the staff on protocol for site attendances and documents requested; Review of email exchanges with R. Randall at CWB regarding implementation of IR Orders; ; receipt and review of memorandum outlining site attendance pursuant to IR Order; Multiple telephone discussions with S. Downey regarding attendance at the pharmacy. review of documents provided by Anoop Gupta;	1.00
Tues	08/17/2021	Review of letter to Anoops' lawyer regarding the interim receivership.	0.20
Wed	08/18/2021	Discussions regarding lack of cooperations from A. Gupta. Review of an email from B. Bissell to . Gupta requesting he comply with the order.	0.40
Mon	08/23/2021	Receipt and review of correspondence from D. Ullman. Email exchanges with B. Bissell regarding responding to same.	0.30
Wed	08/25/2021	Email exchanges with A. Iqbal regarding the initial offer presented by J. Gerges regarding Brighton Pharmacy.	0.20
Thur	08/26/2021	Email exchanges with B. Bissell and A. Iqbal regarding restricting the role of the interim receiver. Receipt and review of the notice of appeal from Blaneys. Email exchanges and telephone discussion with B. Bissell regarding the appeal.	0.50
Fri	08/27/2021	Receipt and review of CWB's motion record.	0.30
<b>Mukul Manchanda (MMA)</b>			<b>2.90</b>
<b>Philip H. Gennis (PGE)</b>			
Fri	08/13/2021	Attend hearing before Justice Cavanagh	0.20
Mon	08/16/2021	Conference call with Counsel for CWB; receipt and review of IR Order; instructing staff on protocol for site attendances and documents requested; email report to Rod Randall at CWB regarding implementation of IR Orders; telephone discussion with Rod Randall providing update on days events;; receipt and review of memorandum outlining site attendance pursuant to IR Order; review of documents provided by Anoop Gupta;	1.00
Tues	08/17/2021	Email to Counsel outlining results of site visit and requesting letter to be sent to Counsel for Anoop Gupta; receipt and review of correspondence from Counsel for Receiver to apparent Counsel for Anoop Gupta; receipt of correspondence from Counsel for CWB to Counsel for Anoop Gupta;	0.75
Wed	08/18/2021	Receipt and review of email correspondence from Counsel for CWB forwarding email response from Counsel for Anoopt Gupta;Email from former Counsel for Anoop Gupta; responding email;	0.20
Thur	08/19/2021	Correspondence to Anoop Gupta; email to David Ullman now Counsel to Anoop Gupta	0.50
Fri	08/20/2021	Receipt and response to email from Counsel for Anoop Gupta; email to Counsel for Receiver in this regard; receipt and review of draft email from Receiver's Counsel to Counsel for Anoop Gupta; telephone discussion with Receiver's Counsel in this regard; several email exchanges with Receiver's Counsel regarding threat of an Appeal of IR Order by Counsel for Anoop Gupta	2.00

Filters Used:

- File ID: AAANOO-R: to AAANOO-R:

**File Name (ID): Anoop Brighton Pharmacy Inc. (AAANOO-R:)**

Day	Date	Memo	B-Hrs
<b>Philip H. Gennis (PGE)</b>			
Mon	08/23/2021	Receipt and review of email exchange between Counsel for CWB and Counsel for Anoop Gupta; receipt, review of correspondence between Counsel for Anoop Gupta and Counsel for Receiver regarding issues related to the IR Order; email response to Counsel for IR.	0.75
Tues	08/24/2021	Telephone discussion with Counsel regarding productions received to date;	0.30
Thur	08/26/2021	Email exchanges regarding revisions to IR protocol with respect to its mandate; receipt and review of Notice of Appeal filed by Counsel for Anoop Gupta; email to Counsel for Receiver requesting clarification of the impact of the filing of a Notice of Appeal	0.75
Sat	08/28/2021	Review of Motion Record returnable September 7, 2021;	0.25
Wed	09/01/2021	Draft IR Report and assemble appendices; R	1.50
Thur	09/02/2021	Receipt and review of lengthy email from Counsel regarding hearing held before OCA; email draft from Brendan Bissell to Counsel for Anoop Gupta;	0.50
Tues	09/07/2021	Receipt and review of lengthy email from Counsel for IR to Counsel for Debtor;	0.25
Thur	09/09/2021	Review of Motion Record for October 4th Hearing;	0.50
Fri	09/10/2021	Receipt and review of email from Counsel for Receiver enclosing correspondence received from Counsel for Anoop Gupta consenting to motion being brought before OCA;	0.50
Tues	09/14/2021	Receipt and review of Order of OCA regarding requirement of leave to appeal, thereby affirming the IR Order and the Stay of Proceedings contained therein; receipt of email from IR Counsel to Debtor Counsel;	0.50
Wed	09/15/2021	Receipt and review of Order of OCA regarding requirement for leave to appeal; instructing Susan Downey to attend and request updated Fillware Reports, banking information and online access to bank accounts; receipt and response to email from Counsel for CWB regarding cooperation of Anoop Gupta ;	1.25
Thur	09/16/2021	Email exchange with Receiver's Counsel and Counsel for CWB regarding provision of updated reports and all necessary banking information; internal discussion and subsequent discussion with Asim Iqbal regarding issues surrounding potential receivership of Anoop given the ownership of the building lay with Anoop Gupta; discussion regarding bringing TUV action in our capacity as Trustee-in-Bankruptcy.	1.25
Fri	09/17/2021	Receipt and review of bank statements provided.	0.25
Wed	09/22/2021	Email exchange with Counsel for CWB regarding cooperation received from Anoop Gupta;	0.25
Sun	10/03/2021	Email exchange with Brendan Bissell regarding apparent settlement with Gupta; email to Counsel confirming Trustee's entitlement to previously requested information on the purported sale of the pharmacy to Anoop Gupta;	0.25
Wed	10/20/2021	preliminary assembly of information for Third Report to Court;	0.50
Fri	12/10/2021	Review and execution of Form 18;	0.50
<b>Philip H. Gennis (PGE)</b>			<b>14.70</b>

**Susan Downey (SDW)**

Thur	07/22/2021	Prepared 246(2) report	1.00
Mon	07/26/2021	Draft Receiver's Interim report	0.40
Tues	07/27/2021	Finalize and fax Receiver's interim report to OSB	0.20
Tues	08/24/2021	Attend site for inspection	3.00
Thur	08/26/2021	Attend site for inspection	4.00

Filters Used:

- File ID: AAANOO-R: to AAANOO-R:

Time Detail by File & Employee ARA

Printed on: 1/11/22

Page 3 of 3

File Name (ID): Anoop Brighton Pharmacy Inc. (AAANOO-R:)

Day	Date	Memo	B-Hrs
<b>Susan Downey (SDW)</b>			
Tues	08/31/2021	Site visit	3.00
Thur	09/02/2021	Uploading documents	0.50
Fri	09/03/2021	Site visit	3.00
Tues	09/07/2021	Site visit	2.50
Thur	09/09/2021	Site visit	3.00
Wed	09/15/2021	Site visit to Brighton to meet with Anoop and gather information	3.00
Fri	09/17/2021	Site visit with Anoop gathered information and uploaded to drive	3.50
Tues	09/21/2021	Site visit and collect report	3.00
Fri	09/24/2021	Site visit	2.50
Tues	09/28/2021	Site visit and collect report	3.00
Fri	10/01/2021	Site visit	2.50
Wed	10/06/2021	Site visit and collect report	2.50
Thur	10/07/2021	Processing receipts	0.20
Fri	10/08/2021	Site check	2.50
Wed	10/13/2021	Site visit to collect report	3.50
Thur	10/14/2021	Process disbursements	0.50
Fri	10/15/2021	Attend site	2.50
Mon	10/18/2021	Scanning docs to R drive	0.20
Tues	10/19/2021	Site visit to collect report	3.00
Thur	11/11/2021	Draft IR discharge (form 18)	0.30

Susan Downey (SDW) 53.30

Total for File ID AAANOO-R: 71.40

Grand Total: 71.40

# APPENDIX 18



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

**1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.**

Applicants

- and -

**4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC.,  
BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER  
HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST.  
MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC.,  
STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC., and OLDE WALKERVILLE HOLDINGS INC.**

Respondents

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**AFFIDAVIT OF JOËL TURGEON  
(sworn October 23, 2023)**

---

I. Joël Turgeon, of the City of Toronto, hereby MAKE OATH AND SAY:

1. I am a barrister and solicitor qualified to practice in the Province of Ontario and was formerly an associate at the law firm of Goldman Sloan Nash & Haber LLP (“**GSNH**”) and am now a senior associate at the law firm Reconstruct LLP (“**RECON**”) and therefore have knowledge of the matters in this affidavit. Where this affidavit is based on information and belief, I have stated the source of that information and believe it to be true.
2. GSNH were lawyers of record for msi Spergel Inc. in its capacity as the Court-appointed receiver (the “**Receiver**”) of the Respondents until March 8, 2023, after which RECON became lawyers of record for the Receiver in this matter.

3. Attached as **Exhibit “A”** to this affidavit are copies of the invoices rendered by GSNH to the Receiver for fees and disbursements incurred by GSNH and RECON in respect of the estates of the Respondents in this proceeding for the period from October 31, 2021 to date.

4. Attached as **Exhibit “B”** to this Affidavit is a schedule summarizing each invoice in Exhibit “A”, the total billable hours charged and the total fees charged.

5. The accounts attached at Exhibit “A” are comprised of hours docketed by the following timekeepers at GSNH with the corresponding hourly rates:

R. Brendan Bissell (2023)	\$595.00
R. Brendan Bissell (2022)	\$575.00
Rodney Ikeda	\$650.00
Rachelle Moncur	\$500.00
Joël Turgeon (2022)	\$350.00
Joël Turgeon (2021)	\$325.00
May May Co	\$250.00
Anne Palabasan	\$200.00
Gianna Sanita	\$100.00

6. The average hourly rate charged for the invoices set out in Exhibit “A” is \$495.86.

7. I am advised by Brendan Bissell and believe that the rates charged by GSNH and RECON throughout the course of this proceeding are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.

8. The hourly billing rates outlined above are comparable to the hourly rates charged by GSNH and RECON for services rendered in relation to similar proceedings.

9. I make this affidavit in support of a motion by the Receiver for, among other things, approval of the fees and disbursements of GSNH and RECON as its counsel for the period from October 31, 2021 to date.

10. I am advised by Mr. Bissell that the estimated fees and disbursements required to complete the legal work for the administration of this estate from the date of the most recent invoices is \$36,200, plus disbursements of \$339 and HST of \$4,705 for a total of \$41,244.

SWORN BEFORE ME via videoconference at  
the City of Toronto, in the Province of Ontario,  
this 23<sup>rd</sup> day of October, 2023 in accordance with  
O. Reg. 431/20, *Administering Oath or  
Declaration Remotely*



\_\_\_\_\_  
Commissioner for taking affidavits  
(present at Toronto at the time of swearing)

R. Brendan Bissell



\_\_\_\_\_  
Joël Turgeon  
(present at Toronto at the time of swearing)

This is **Exhibit "A"** to the  
Affidavit of Joël Turgeon,  
sworn before me this 23<sup>rd</sup>  
day of October, 2023

A handwritten signature in blue ink, appearing to read "R. B. R.", positioned above a horizontal line.

---

A Commissioner, etc.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 192572  
HST # 12233 6290 RT0001  
Invoice Date November 25, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0005

RE: 4231 Sheppard Avenue East Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
04/04/22	BB	0.20	Memo to P. Gennis and M. Manchanda re: amounts of accounts and WIP outstanding and projected further amounts to get to completion.;	115.00
06/23/22	JT	0.20	Call and correspondence with counsel for CWB re status of transactions and administration; attendant correspondence with client;	70.00
06/23/22	BB	0.40	Review of emails from J. Turgeon and P. Gennis re: distributions and closings. Review of file re: same and reply email re: same.	230.00

**Sub-Total Fees:** 415.00

**HST on Fees:** 53.95

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$53.95 HST): \$ 468.95**



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

**THIS IS OUR ACCOUNT HEREIN**

**GOLDMAN SLOAN NASH & HABER LLP**

A handwritten signature in blue ink, appearing to be 'B. B. B.', is written below the company name.

Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 192572  
Invoice Date: November 25, 2022

Client ID: 100071  
Matter ID: 0005  
Billing Attorney: BB

Current Billing:	468.95
Previous Balance:	2,188.97
<b>Total Amount:</b>	<b>2,657.92</b>
Amount Remitted:	\$ _____



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480 University Avenue  
Toronto, Ontario  
M5G1V2

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msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 192582  
HST # 12233 6290 RT0001  
Invoice Date November 25, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0022

RE: Sigma Healthcare Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
04/04/22	BB	0.20	Memo to P. Gennis and M. Manchanda re: amounts of accounts and WIP outstanding and projected further amounts to get to completion.	115.00

**Sub-Total Fees:** 115.00

**HST on Fees:** 14.95

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$14.95 HST): \$ 129.95**

**THIS IS OUR ACCOUNT HEREIN**

**GOLDMAN SLOAN NASH & HABER LLP**

Per: Brendan Bissell

E. & O. E.



ACCOUNTS ARE DUE WHEN RENDERED

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505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 192582  
Invoice Date: November 25, 2022

Client ID: 100071  
Matter ID: 0022  
Billing Attorney: BB

Current Billing:	129.95
Previous Balance:	5,312.60
<b>Total Amount:</b>	<b>5,442.55</b>
Amount Remitted:	\$ _____



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480 University Avenue  
Toronto, Ontario  
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505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 192581  
HST # 12233 6290 RT0001  
Invoice Date November 25, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0019

RE: River Hill Pharmacy Ltd.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
04/04/22	BB	0.20	Memo to P. Gennis and M. Manchanda re: amounts of accounts and WIP outstanding and projected further amounts to get to completion.	115.00
<b>Sub-Total Fees:</b>				115.00
<b>HST on Fees:</b>				14.95
<b>TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$14.95 HST):</b>				<b>\$ 129.95</b>

**THIS IS OUR ACCOUNT HEREIN**

**GOLDMAN SLOAN NASH & HABER LLP**

Per: Brendan Bissell

E. & O. E.



ACCOUNTS ARE DUE WHEN RENDERED

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505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 192581  
Invoice Date: November 25, 2022

Client ID: 100071  
Matter ID: 0019  
Billing Attorney: BB

Current Billing:	129.95
Previous Balance:	909.65
<b>Total Amount:</b>	<b>1,039.60</b>
Amount Remitted:	\$ _____



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505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 192580  
HST # 12233 6290 RT0001  
Invoice Date November 25, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0006

RE: Abu Seifein Brimley Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
04/04/22	BB	0.20	Memo to P. Gennis and M. Manchanda re: amounts of accounts and WIP outstanding and projected further amounts to get to completion.	115.00

**Sub-Total Fees:** 115.00

**HST on Fees:** 14.95

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$14.95 HST): \$ 129.95**

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP

Per: Brendan Bissell

E. & O. E.



ACCOUNTS ARE DUE WHEN RENDERED

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## Remittance Advice

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505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 192580  
Invoice Date: November 25, 2022

Client ID: 100071  
Matter ID: 0006  
Billing Attorney: BB

Current Billing:	129.95
Previous Balance:	27,079.94
<b>Total Amount:</b>	<b>27,209.89</b>
Amount Remitted:	\$ _____



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505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 192579  
HST # 12233 6290 RT0001  
Invoice Date November 25, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0007

RE: Bless Hui Pharma Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
04/04/22	BB	0.20	Memo to P. Gennis and M. Manchanda re: amounts of accounts and WIP outstanding and projected further amounts to get to completion.	115.00

**Sub-Total Fees:** 115.00

**HST on Fees:** 14.95

**DISBURSEMENTS**

ESC Corp. Fee 35.20

**Sub-Total Disbursements:** 35.20  
Disbursements marked with \* indicate exempt

**HST on Disbursements:** 4.58

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$19.53 HST): \$ 169.73**



**ACCOUNTS ARE DUE WHEN RENDERED**

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**GOLDMAN SLOAN NASH & HABER LLP**

A handwritten signature in blue ink, appearing to be 'B. Bissell', written over the company name.

Per: Brendan Bissell

E. & O. E.



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Facsimile: (416) 597-3370

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msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 192579  
Invoice Date: November 25, 2022

Client ID: 100071  
Matter ID: 0007  
Billing Attorney: BB

Current Billing:	169.73
Previous Balance:	54,058.88
<b>Total Amount:</b>	<b>54,228.61</b>
Amount Remitted:	\$ _____





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505 Consumer Road  
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Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 192578  
HST # 12233 6290 RT0001  
Invoice Date November 25, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0016

RE: Stoney Creek Pharma Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
04/04/22	BB	0.20	Memo to P. Gennis and M. Manchanda re: amounts of accounts and WIP outstanding and projected further amounts to get to completion.	115.00

**Sub-Total Fees:** 115.00

**HST on Fees:** 14.95

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$14.95 HST): \$ 129.95**

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**GOLDMAN SLOAN NASH & HABER LLP**

Per: Brendan Bissell

E. & O. E.



ACCOUNTS ARE DUE WHEN RENDERED

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## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 192578  
Invoice Date: November 25, 2022

Client ID: 100071  
Matter ID: 0016  
Billing Attorney: BB

Current Billing:	129.95
Previous Balance:	649.75
<b>Total Amount:</b>	<b>779.70</b>
Amount Remitted:	\$ _____



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480 University Avenue  
Toronto, Ontario  
M5G1V2

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505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 192577  
HST # 12233 6290 RT0001  
Invoice Date November 25, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0011

RE: Maple Medi Pharma Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
04/04/22	BB	0.20	Memo to P. Gennis and M. Manchanda re: amounts of accounts and WIP outstanding and projected further amounts to get to completion.	115.00
<b>Sub-Total Fees:</b>				115.00
<b>HST on Fees:</b>				14.95
<b>TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$14.95 HST):</b>				<b>\$ 129.95</b>

**THIS IS OUR ACCOUNT HEREIN**

**GOLDMAN SLOAN NASH & HABER LLP**

Per: Brendan Bissell

E. & O. E.



ACCOUNTS ARE DUE WHEN RENDERED

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## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No: 192577  
Invoice Date: November 25, 2022

Client ID: 100071  
Matter ID: 0011  
Billing Attorney: BB

Current Billing:	129.95
Previous Balance:	19,618.56
<b>Total Amount:</b>	<b>19,748.51</b>
Amount Remitted:	\$ _____



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480 University Avenue  
Toronto, Ontario  
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505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 192576  
HST # 12233 6290 RT0001  
Invoice Date November 25, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0012

RE: Toronto Apothecary Pharma Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
04/04/22	BB	0.20	Memo to P. Gennis and M. Manchanda re: amounts of accounts and WIP outstanding and projected further amounts to get to completion.;	115.00
06/23/22	JT	0.20	Call and correspondence with counsel for CWB re status of transactions and administration; attendant correspondence with client;	70.00
06/23/22	BB	0.40	Review of emails from J. Turgeon and P. Gennis re: distributions and closings. Review of file re: same and reply email re: same.	230.00

**Sub-Total Fees:** 415.00

**HST on Fees:** 53.95

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$53.95 HST): \$ 468.95**



**ACCOUNTS ARE DUE WHEN RENDERED**

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**THIS IS OUR ACCOUNT HEREIN**

**GOLDMAN SLOAN NASH & HABER LLP**

A handwritten signature in blue ink, appearing to be "R. E. N.", written in a cursive style.

Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 192576  
Invoice Date: November 25, 2022

Client ID: 100071  
Matter ID: 0012  
Billing Attorney: BB

Current Billing:	468.95
Previous Balance:	909.65
<b>Total Amount:</b>	<b>1,378.60</b>
Amount Remitted:	\$ _____



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 192575  
HST # 12233 6290 RT0001  
Invoice Date November 25, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0018

RE: Olde Walkerville Holdings Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
04/04/22	BB	0.20	Memo to P. Gennis and M. Manchanda re: amounts of accounts and WIP outstanding and projected further amounts to get to completion.;	115.00
04/06/22	BB	1.20	Review of and revisions to draft report in support of the motion.;	690.00
04/08/22	BB	3.10	Preparation of Notice of Motion and Motion Record for approval of sale. Revisions to draft Approval and Vesting Order and emails with M. Keriakos re: same. Served Motion Record.;	1,782.50
04/11/22	JT	0.20	Peruse AVO motion record;	70.00
04/12/22	JT	0.20	Briefly review factum served;	70.00
04/12/22	BB	0.90	Emails with the Court re: materials for the motion on April 13. Preparation of factum re: same. Email to the presiding judge re: confidential appendices.;	517.50
04/13/22	BB	0.40	Preparation for and attendance at court hearing. Review of court's endorsement and orders and email to the service list re: same.;	230.00



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.



<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Narrative</b>	<b>Amount</b>
04/20/22	JT	0.30	Correspondence to and from counsel for McKesson;	105.00
04/20/22	BB	0.50	Review of draft lease assignment agreement and email to P. Gennis re: issues with same. Email to M. Keriakos re: same.;	287.50
04/21/22	BB	0.40	Telephone call with M. Kariakos re: landlord at Olde Walkerville location and issues with same.;	230.00
04/25/22	BB	0.30	Telephone call with M. Keriakos re: timing of closing. Email to P. Gennis re: same.;	172.50
05/04/22	RFM	0.50	Telephone discussion with B. Bissell; review AVO and sale agreement;	250.00
05/04/22	BB	1.20	Conference with and emails with R. Moncur re: closing arrangements and documentation. Telephone call with M. Keriakos re: no response from the landlord Email to J. Giorgi re: same and re: possible order for assignment. Telephone call with him re: timing of assignment paperwork and email to P. Gennis re: same. Telephone call with P. Gennis re: basis for proposed adjournment of closing and email to M. Keriakos re: proposed terms of same including adjustments.;	690.00
05/05/22	RFM	3.00	Prepare all draft closing documents; receive and review emails;	1,500.00
05/09/22	RFM	0.20	Receive and review various emails;	100.00
05/10/22	BB	2.40	Email and telephone call with P. Gennis re: boxes found in the basement of the premises and options for how to deal with them. Brief review of applicable Ontario College of Pharmacists rules and regulations, and of Ontario privacy and health records regulations for impact on a court appointed receiver. Email to P. Gennis re: same. Review of proposed lease assignment agreement and email to P. Gennis re: recommended changes on same.;	1,380.00
05/13/22	BB	0.10	Emails with P. Gennis and R. Moncur re: proposed lease assignment agreement.;	57.50
05/13/22	RFM	0.70	Receive and review emails; review draft lease assignment and emails in respect of same;	350.00
05/15/22	RFM	0.20	Emails regarding lease assignment and closing issues;	100.00
05/16/22	BB	0.20	Review of emails re: lease assignment. Emails with J. Giorgi re: same.;	115.00
05/16/22	RFM	1.20	Emails regarding various closing issues; prepare draft statement of adjustments; further emails;	600.00
05/17/22	RFM	2.00	Prepare further revised statement of adjustments (x2); emails regarding closing issues and	1,000.00

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Narrative</b>	<b>Amount</b>
			adjustments; attend to closing issues and revisions to/circulation of documents; prepare receiver's certificate; further emails;	
05/17/22	BB	0.10	Emails with R. Moncur and P. Gennis re: closing certificate.;	57.50
05/17/22	RFM	0.20	Further emails and telephone discussion with P. Gennis;	100.00
05/18/22	RFM	0.20	Further emails regarding various post-closing issues;	100.00
05/19/22	RFM	0.20	Attend to cancellation of business name;	100.00
05/19/22	BB	0.20	Emails with M. Keriakos and P. Gennis re: correcting the closing Certificate.;	115.00
05/19/22	MMC	0.70	Review email from Rachelle Moncur regarding cancellation of business name; against The Olde Walkerville Pharmacy Sulla Villa, conduct pre-search; prepare draft business name form;	175.00
05/20/22	MMC	0.10	Revise draft business name cancellation form, email to Rachelle Moncur for her client's execution;	25.00
05/24/22	RFM	0.20	Review additional emails and prepare email to P. Gennis attaching all closing documents for files;	100.00
05/24/22	MMC	0.20	Review signed draft form of cancellation, email to agent to proceed to file same, email filed business name cancellation to Rachelle Moncur;	50.00
05/25/22	BB	0.20	Email from and telephone call with P. Gennis re: response from J. Gerges re: end of the lease.;	115.00
06/13/22	BB	0.30	Telephone call with P. Gennis re: pro's and con's of bankrupting the company with respect to lease obligations.;	172.50
06/15/22	BB	0.20	Emails with P. Gennis re: bankruptcy of the company and disclaimer of lease.	115.00
<b>Sub-Total Fees:</b>				11,637.50
<b>HST on Fees:</b>				1,512.88

**DISBURSEMENTS**

	Laser Copies	2.00
	ESC Corp. Fee	35.20
04/12/2022	Motion Record *	320.00

**Sub-Total Disbursements:** 357.20  
Disbursements marked with \* indicate exempt

HST on Disbursements: 4.84

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$1,517.72 HST): \$ 13,512.42**

**THIS IS OUR ACCOUNT HEREIN**

**GOLDMAN SLOAN NASH & HABER LLP**



Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 192575  
Invoice Date: November 25, 2022

Client ID: 100071  
Matter ID: 0018  
Billing Attorney: BB

Current Billing:	13,512.42
Previous Balance:	10,426.67
<b>Total Amount:</b>	<b>23,939.09</b>
Amount Remitted:	\$ _____



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480 University Avenue  
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msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer: Brendan Bissell  
Invoice No.: 192574  
HST #: 12233 6290 RT0001  
Invoice Date: November 25, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0010

RE: Jubilee Property Investments Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
04/04/22	BB	0.20	Memo to P. Gennis and M. Manchanda re: amounts of accounts and WIP outstanding and projected further amounts to get to completion.;	115.00
04/06/22	BB	1.20	Review of and revisions to draft report in support of the motion.;	690.00
04/07/22	BB	1.30	Review of mortgage registered by the Applicant and verbal opinion to P. Gennis re: enforceability of same.;	747.50
04/08/22	BB	1.80	Preparation of Notice of Motion, Motion Record and draft order re: distributions. Finalized and served Motion Record.;	1,035.00
04/12/22	BB	0.80	Emails with the Court re: materials for the motion on April 13. Preparation of factum re: same.;	460.00
04/13/22	BB	0.40	Preparation for and attendance at court hearing. Review of court's endorsement and orders and email to the service list re: same.	230.00

**Sub-Total Fees:** 3,277.50

**HST on Fees:** 426.08



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$426.08 HST):                   \$     3,703.58**

**THIS IS OUR ACCOUNT HEREIN**

**GOLDMAN SLOAN NASH & HABER LLP**



Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 192574  
Invoice Date: November 25, 2022

Client ID: 100071  
Matter ID: 0010  
Billing Attorney: BB

Current Billing:	3,703.58
Previous Balance:	28,932.15
<b>Total Amount:</b>	<b>32,635.73</b>
Amount Remitted:	\$ _____



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480 University Avenue  
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msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 192573  
HST # 12233 6290 RT0001  
Invoice Date November 25, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0008

RE: JG Windsor Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
04/04/22	BB	0.20	Memo to P. Gennis and M. Manchanda re: amounts of accounts and WIP outstanding and projected further amounts to get to completion.;	115.00
04/06/22	BB	1.20	Review of and revisions to draft report in support of the motion.;	690.00
04/07/22	BB	1.30	Review of mortgage registered by the Applicant and verbal opinion to P. Gennis re: enforceability of same.;	747.50
04/08/22	BB	1.80	Preparation of Notice of Motion, Motion Record and draft order re: distributions. Finalized and served Motion Record.;	1,035.00
04/12/22	BB	0.80	Emails with the Court re: materials for the motion on April 13. Preparation of factum re: same.;	460.00
04/13/22	BB	0.40	Preparation for and attendance at court hearing. Review of court's endorsement and orders and email to the service list re: same.	230.00
<b>Sub-Total Fees:</b>				<b>3,277.50</b>



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.



HST on Fees: 426.08

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$426.08 HST): \$ 3,703.58**

**THIS IS OUR ACCOUNT HEREIN**

**GOLDMAN SLOAN NASH & HABER LLP**



Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

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Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 192573  
Invoice Date: November 25, 2022

Client ID: 100071  
Matter ID: 0008  
Billing Attorney: BB

Current Billing:	3,703.58
Previous Balance:	27,520.60
<b>Total Amount:</b>	<b>31,224.18</b>
Amount Remitted:	\$ _____



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer: Brendan Bissell  
Invoice No.: 189587  
HST #: 12233 6290 RT0001  
Invoice Date: April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0022

RE: Sigma Healthcare Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
11/03/21	BB	0.70	Preparation of fee affidavit. Revisions to Notice of Motion and draft general order. Preparation of Motion Record and email to the service list re: same.;	402.50
12/19/21	BB	0.80	Review of draft sale agreement from P. Gennis. Reply email re: same.;	460.00
03/02/22	BB	0.60	Review of draft bill of sale and email to P. Gennis re: same.;	345.00
03/11/22	BB	0.40	Emails with P. Gennis re: advising the landlord of the store sale and closure.	230.00

Sub-Total Fees: 1,437.50

HST on Fees: 186.88

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$186.88 HST): \$ 1,624.38**

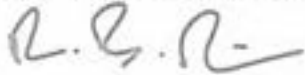


ACCOUNTS ARE DUE WHEN RENDERED

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THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP

A handwritten signature in black ink, appearing to read "B. Bissell", written over the company name.

Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 189587  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0022  
Billing Attorney: BB

Current Billing:	1,624.38
Previous Balance:	3,688.22
<b>Total Amount:</b>	<b>5,312.60</b>
Amount Remitted:	\$ _____



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480 University Avenue  
Toronto, Ontario  
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msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer: Brendan Bissell  
Invoice No.: 189586  
HST #: 12233 6290 RT0001  
Invoice Date: April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0019

RE: River Hill Pharmacy Ltd.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
11/02/21	BB	0.30	Review of and revisions to draft Third Report re: distribution order sought and existence of guarantor counterclaims.;	172.50
11/03/21	BB	0.70	Preparation of fee affidavit. Revisions to Notice of Motion and draft general order. Preparation of Motion Record and email to the service list re: same.;	402.50
11/10/21	BB	0.40	Emails and call with S. Thom re: amounts payable to Kohl and Frisch. Review of revised draft order re: same. Attendance at motion for distribution order.	230.00
<b>Sub-Total Fees:</b>				805.00
<b>HST on Fees:</b>				104.65
<b>TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$104.65 HST):</b>				<b>\$ 909.65</b>

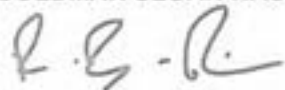


ACCOUNTS ARE DUE WHEN RENDERED

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GOLDMAN SLOAN NASH & HABER LLP

A handwritten signature in black ink, appearing to read "B. Bissell", written over the company name.

Per: Brendan Bissell

E. & O. E.



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480 University Avenue  
Toronto, Ontario  
M5G 1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 189586  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0019  
Billing Attorney: BB

Current Billing:	909.65
Previous Balance:	0.00
<b>Total Amount:</b>	<b>909.65</b>
Amount Remitted:	\$ _____





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Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer: Brendan Bissell  
Invoice No.: 189585  
HST #: 12233 6290 RT0001  
Invoice Date: April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0018

RE: Olde Walkerville Holdings Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
02/24/22	BB	1.10	Emails with P. Gennis re: possible disposition of assets by bill of sale and possible issues with approval levels under the appointment order.;	632.50
02/26/22	BB	1.30	Emails with P. Gennis re: lease issues for review and telephone call with him re: same. Review of issues and email to P. Gennis re: same.;	747.50
03/16/22	BB	1.40	Review of draft purchase agreement and emails with P. Gennis re: same.;	805.00
03/21/22	BB	0.40	Review of blackline of the offer against the standard sale agreement. Emails with P. Gennis and M. Manchanda re: execution of the agreement.;	230.00
03/23/22	JT	0.50	Draft approval and vesting order; attendant verifications, correspondence and tasks;	175.00
03/24/22	GS	0.40	Order Verbal and Certified PPSA Searches, email result to Karen Jones;	40.00
03/31/22	BB	0.40	Telephone call with M. Manchanda re: motion for sale approval. Email to the Commercial List office	230.00



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Hours	Narrative	Amount
			re: hearing date for same.	

<b>Sub-Total Fees:</b>	2,860.00
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<b>HST on Fees:</b>	371.80
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**DISBURSEMENTS**

Courier	15.00
On Corp. Fee	39.75
OnCorp. Gov't Fee* *	16.00

<b>Sub-Total Disbursements:</b>	70.75
Disbursements marked with * indicate exempt	

<b>HST on Disbursements:</b>	7.12
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<b>TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$378.92 HST):</b>	<b>\$ 3,309.67</b>
--	--------------------

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH &amp; HABER LLP



Per: Brendan Bissell

E. &amp; O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No: 189585  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0018  
Billing Attorney: BB

Current Billing:	3,309.67
Previous Balance:	7,117.00
<b>Total Amount:</b>	<b>10,426.67</b>
Amount Remitted:	\$ _____



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480 University Avenue  
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Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer: Brendan Bissell  
Invoice No.: 189584  
HST #: 12233 6290 RT0001  
Invoice Date: April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0016

RE: Stoney Creek Pharma Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
11/02/21	BB	0.30	Review of and revisions to draft Third Report re: distribution order sought and existence of guarantor counterclaims.;	172.50
11/03/21	BB	0.70	Preparation of fee affidavit. Revisions to Notice of Motion and draft general order. Preparation of Motion Record and email to the service list re: same.	402.50

**Sub-Total Fees: 575.00**

**HST on Fees: 74.75**

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$74.75 HST): \$ 649.75**



**ACCOUNTS ARE DUE WHEN RENDERED**

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THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP

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

Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G 1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 189584  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0016  
Billing Attorney: BB

Current Billing:	649.75
Previous Balance:	0.00
<b>Total Amount:</b>	<b>649.75</b>
Amount Remitted:	\$ _____



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480 University Avenue  
Toronto, Ontario  
M5G 1V2

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Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer: Brendan Bissell  
Invoice No.: 189583  
HST #: 12233 6290 RT0001  
Invoice Date: April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0012

RE: Toronto Apothecary Pharma Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
11/02/21	BB	0.30	Review of and revisions to draft Third Report re: distribution order sought and existence of guarantor counterclaims.;	172.50
11/03/21	BB	0.70	Preparation of fee affidavit. Revisions to Notice of Motion and draft general order. Preparation of Motion Record and email to the service list re: same.;	402.50
11/10/21	BB	0.40	Emails and call with S. Thom re: amounts payable to Kohl and Frisch. Review of revised draft order re: same. Attendance at motion for distribution order.	230.00
<b>Sub-Total Fees:</b>				805.00
<b>HST on Fees:</b>				104.65
<b>TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$104.65 HST):</b>				<b>\$ 909.65</b>

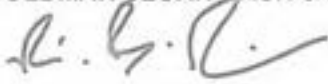


**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP

A handwritten signature in black ink, appearing to read "B. Bissell", written over the company name.

Per: Brendan Bissell

E. & O. E.





Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 189583  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0012  
Billing Attorney: BB

Current Billing:	909.65
Previous Balance:	0.00
<b>Total Amount:</b>	<b>909.65</b>
Amount Remitted:	\$ _____



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480 University Avenue  
Toronto, Ontario  
M5G1V2

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Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer: Brendan Bissell  
Invoice No.: 189582  
HST #: 12233 6290 RT0001  
Invoice Date: April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0011

RE: Maple Medi Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
11/02/21	BB	0.30	Review of and revisions to draft Third Report re: distribution order sought and existence of guarantor counterclaims.;	172.50
11/03/21	BB	0.70	Preparation of fee affidavit. Revisions to Notice of Motion and draft general order. Preparation of Motion Record and email to the service list re: same.	402.50

Sub-Total Fees: 575.00

HST on Fees: 74.75

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$74.75 HST): \$ 649.75

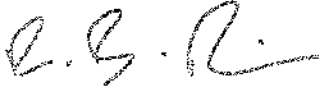


ACCOUNTS ARE DUE WHEN RENDERED

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THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP

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Per: Brendan Bissell

E. & O. E.



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M5G1V2

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Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 189582  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0011  
Billing Attorney: BB

Current Billing:	649.75
Previous Balance:	18,968.81
<b>Total Amount:</b>	<b>19,618.56</b>
Amount Remitted:	\$ _____



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

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Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer: Brendan Bissell  
Invoice No.: 189581  
HST #: 12233 6290 RT0001  
Invoice Date: April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0010

RE: Jubilee Property Investments Inc.

---

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
11/02/21	JT	1.50	In respect of motion for approval and vesting orders and other relief: draft notice of motion, draft orders, attendant correspondence and attendant file review and verifications, including draft report;	487.50
11/03/21	AP	0.20	Conduct a verbal and certified PPSA Search against Jubilee Property Investments Inc.;	40.00
11/03/21	BB	0.90	Preparation of fee affidavit. Revisions to Notice of Motion and draft general order and draft approval and vesting order. Preparation of Motion Record and email to the service list re: same.;	517.50
11/03/21	JT	1.20	In respect of motion for approval and vesting orders and other relief: further draft motion materials including notice of motion, draft orders, factum and other materials; review and swear affidavit of fees; attendant correspondence, file review and verifications;	390.00
11/04/21	JT	0.50	Build and finalize motion record in compliance with court electronic documents remote hearing requirements; oversee filing of same; attendant tasks and correspondence;	162.50



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Hours	Narrative	Amount
11/05/21	BB	0.30	Email from T. Rotman re: assignment agreement. Emails and call with P. Gennis re: same. Emails with N. Waliani re: taking title at closing.;	172.50
11/07/21	JT	0.40	Draft factum in support of motion for approval and vesting orders and other relief; attendant legal research and verifications; attendant file review and tasks;	130.00
11/08/21	JT	2.90	Further draft factum in support of motion for approval and vesting orders and other relief; further attendant legal research and verifications; further attendant file review and tasks;	942.50
11/09/21	JT	0.50	Draft and swear affidavit of service; update draft orders following comments received; attendant real estate searches and review; working session with B. Bissell re: same; review supplementary report; attendant correspondence and tasks;	162.50
11/10/21	BB	0.50	Emails with W. Jaskiewicz and T. Rotman re: form of approval and vesting order. Preparation for and attendance at hearing for same. Emails to the presiding judge re: confidential appendices and re: draft order sought. Review of endorsement and email to the service list re: same.;	287.50
11/10/21	JT	1.20	Review file and cases cited in preparation for hearing; attend hearing on motion for approval and vesting orders and other relief; attendant correspondence and tasks;	390.00
11/11/21	JT	0.20	Review orders and endorsement made;	65.00
11/12/21	BB	0.10	Email to N. Waliani re: closing date.;	57.50
11/18/21	JT	0.70	Draft security opinion; attendant review of agreements and registry searches; attendant tasks;	227.50
11/19/21	JT	1.20	Further draft security opinion; further attendant review of agreements and registry searches; attendant tasks;	390.00
11/21/21	BB	0.20	Emails with P. Gennis re: setting a closing date and contacting the purchaser re: same.;	115.00
11/22/21	JT	0.20	Further draft security opinion; further attendant review of agreements and registry searches; attendant tasks;	65.00
11/22/21	BB	0.30	Email from N. Waliani re: proposed closing. Emails with P. Gennis re: same and required terms for longer closing.;	172.50
11/24/21	BB	0.30	Emails with N. Waliani re: sooner closing date of Dec. 15.;	172.50
11/30/21	BB	0.60	Conference with S. Nash re: issues for closing and	345.00

Date	Professional	Hours	Narrative	Amount
			briefing email re: same and enclosing documents.;	
12/14/21	BB	0.60	Emails with S. Nash re: treatment of condo and tax arrears at closing and registration issues under the vesting order.;	345.00
12/20/21	BB	0.20	Email from N. Waliani re: requested new closing date in January and emails with P. Gennis re: same.;	115.00
01/06/22	BB	0.40	Emails with P. Gennis re: closing and lack of response from the purchaser. Email and voicemail to W. Jaskiewicz re: same.;	230.00
01/11/22	BB	0.30	Emails with M. Manchanda and the court re: Receiver's Certificate.	172.50
<b>Sub-Total Fees:</b>				6,155.00
<b>HST on Fees:</b>				800.15

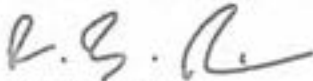
**DISBURSEMENTS**

On Corp. Fee	39.75
OnCorp. Gov't Fee* *	16.00
<b>Sub-Total Disbursements:</b>	55.75
Disbursements marked with * indicate exempt	
<b>HST on Disbursements:</b>	5.17

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$805.32 HST):           \$    7,016.07**

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP



Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G 1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 189581  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0010  
Billing Attorney: BB

Current Billing:	7,016.07
Previous Balance:	21,916.08
<b>Total Amount:</b>	<b>28,932.15</b>
Amount Remitted:	\$ _____





Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer: Brendan Bissell  
Invoice No.: 189580  
HST #: 12233 6290 RT0001  
Invoice Date: April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0008

RE: JG Windsor Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
11/01/21	BB	0.20	Emails with P. Gennis re: setting a closing date and contacting the purchaser re: same.;	115.00
11/02/21	JT	1.50	In respect of motion for approval and vesting orders and other relief: draft notice of motion, draft orders, attendant correspondence and attendant file review and verifications, including draft report;	487.50
11/03/21	AP	0.20	Conduct a verbal and certified PPSA Search against JG Windsor Inc.;	40.00
11/03/21	BB	0.90	Preparation of fee affidavit. Revisions to Notice of Motion and draft general order and draft approval and vesting order. Preparation of Motion Record and email to the service list re: same.;	517.50
11/03/21	JT	1.20	In respect of motion for approval and vesting orders and other relief: further draft motion materials including notice of motion, draft orders, factum and other materials; review and swear affidavit of fees; attendant correspondence, file review and verifications;	390.00
11/04/21	JT	0.50	Build and finalize motion record in compliance with	162.50



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Hours	Narrative	Amount
			court electronic documents remote hearing requirements; oversee filing of same; attendant tasks and correspondence;	
11/05/21	BB	0.50	Email from T. Rotman re: assignment agreement. Emails and call with P. Gennis re: same. Emails with N. Waliani re: waiver of conditions and taking title at closing.;	287.50
11/07/21	JT	0.40	Draft factum in support of motion for approval and vesting orders and other relief; attendant legal research and verifications; attendant file review and tasks;	130.00
11/08/21	JT	2.90	Further draft factum in support of motion for approval and vesting orders and other relief; further attendant legal research and verifications; further attendant file review and tasks;	942.50
11/09/21	JT	0.50	Draft and swear affidavit of service; update draft orders following comments received; attendant real estate searches and review; working session with B. Bissell re: same; review supplementary report; attendant correspondence and tasks;	162.50
11/10/21	BB	0.50	Emails with W. Jaskiewicz and T. Rotman re: form of approval and vesting order. Preparation for and attendance at hearing for same. Emails to the presiding judge re: confidential appendices and re: draft order sought. Review of endorsement and email to the service list re: same.;	287.50
11/10/21	JT	1.20	Review file and cases cited in preparation for hearing; attend hearing on motion for approval and vesting orders and other relief; attendant correspondence and tasks;	390.00
11/11/21	JT	0.20	Review orders and endorsement made;	65.00
11/12/21	BB	0.10	Email to N. Waliani re: closing date.;	57.50
11/18/21	JT	0.70	Draft security opinion; attendant review of agreements and registry searches; attendant tasks;	227.50
11/19/21	JT	1.20	Further draft security opinion; further attendant review of agreements and registry searches; attendant tasks;	390.00
11/21/21	BB	0.20	Emails with P. Gennis re: setting a closing date and contacting the purchaser re: same.;	115.00
11/22/21	JT	0.20	Further draft security opinion; further attendant review of agreements and registry searches; attendant tasks;	65.00
11/22/21	BB	0.30	Email from N. Waliani re: proposed closing. Emails with P. Gennis re: same and required terms for longer closing.;	172.50

Date	Professional	Hours	Narrative	Amount
11/24/21	BB	0.30	Emails with N. Waliani re: sooner closing date of Dec. 15.;	172.50
11/30/21	BB	0.60	Conference with S. Nash re: issues for closing and briefing email re: same and enclosing documents.;	345.00
12/14/21	BB	0.60	Emails with S. Nash re: treatment of condo and tax arrears at closing and registration issues under the vesting order.;	345.00
12/20/21	BB	0.20	Email from N. Waliani re: requested new closing date in January and emails with P. Gennis re: same.;	115.00
01/06/22	BB	0.40	Emails with P. Gennis re: closing and lack of response from the purchaser. Email and voicemail to W. Jaskiewicz re: same.;	230.00
01/11/22	BB	0.30	Emails with M. Manchanda and the court re: Receiver's Certificate.	172.50

**Sub-Total Fees:** 6,385.00

**HST on Fees:** 830.05

**DISBURSEMENTS**

Photocopies	14.00
Laser Copies	80.00
On Corp. Fee	39.75
OnCorp. Gov't Fee* *	16.00

**Sub-Total Disbursements:** 149.75

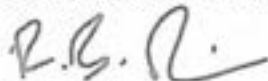
Disbursements marked with \* indicate exempt

**HST on Disbursements:** 17.39

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$847.44 HST):** \$ 7,382.19

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP



Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No: 189580  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0008  
Billing Attorney: BB

Current Billing:	7,382.19
Previous Balance:	20,138.41
<b>Total Amount:</b>	<b>27,520.60</b>
Amount Remitted:	\$ _____



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 189579  
HST # 12233 6290 RT0001  
Invoice Date April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0007

RE: Bless Hui Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
08/16/21	RFM	0.20	Review and reply to various emails;	100.00
08/17/21	RFM	0.50	Emails; review approval and vesting order and report of the receiver;	250.00
08/18/21	RFM	0.20	Telephone discussion with B. Bissell regarding closing and related documents;	100.00
08/20/21	RFM	1.00	Telephone calls; emails; review APA; prepare closing agenda; prepare draft documents;	500.00
08/23/21	RFM	0.50	Revise closing documents and finalize closing agenda;	250.00
08/25/21	RFM	0.70	Review and reply to emails; revise and further prepare closing documents; telephone calls;	350.00
11/02/21	BB	0.30	Review of and revisions to draft Third Report re: distribution order sought and existence of guarantor counterclaims.;	172.50
11/10/21	BB	0.30	Preparation for and attendance at hearing for order re: forfeit of deposit. Emails to the presiding judge re: draft order sought. Review of endorsement and	172.50



ACCOUNTS ARE DUE WHEN RENDERED

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Hours	Narrative	Amount
			email to the service list re: same.;	
11/17/21	BB	0.70	Telephone call with P. Gennis re: results of initial bids for remarketed pharmacy assets, and possible next steps and issue with same. Review of draft purchase agreement and email to P. Gennis with comments on same. Preparation of new form of approval and vesting order and email to P. Gennis re: same.;	402.50
11/24/21	BB	1.60	Review of offer from possible purchaser. Revisions to same and email to P. Gennis re: same. Further emails with P. Gennis re: site inspections.;	920.00
12/01/21	BB	1.10	Telephone call with S. Pottins re: possible purchase and drafting issues to consider. Email to S. Pottins enclosing revised draft agreement.;	632.50
12/07/21	BB	0.20	Emails with P. Gennis re: contact with S. Pottins. Email to S. Pottins re: same.;	115.00
12/08/21	BB	0.60	Telephone call with S. Pottins re: possible agreement to purchase and timing issues for due diligence.;	345.00
12/09/21	BB	0.70	Review of revised draft offer from S. Pottins. Emails with P. Gennis re: issues with same and recommendations.;	402.50
12/10/21	BB	1.30	Emails with P. Gennis re: sign back terms. Revisions to draft purchase agreement and email to P. Pottins re: same. Emails with M. Manchanda and S. Pottins re: execution of the agreement.;	747.50
12/23/21	BB	0.40	Emails with S. Pottins re: progress on due diligence matters. Emails with P. Gennis re: same.;	230.00
12/30/21	BB	0.30	Emails with P. Gennis re: extending the due diligence period by email.;	172.50
01/12/22	BB	2.30	Emails and call with P. Gennis re: failed transaction with S. Pottins' client, next steps for approaching the other bidders and possible concerns on time to disclaim the lease if necessary. Brief research of the latter point.;	1,322.50
01/15/22	BB	0.80	Emails with P. Gennis re: keeping both bidders interested. Review of draft offer from R. Basiliouss and email to P. Gennis re: concerns about same.;	460.00
01/16/22	BB	0.40	Review of signed offer from R. Basiliouss.;	230.00
01/17/22	BB	2.10	Emails with P. Gennis re: new offer from A. Faltaous and issues for review. Further emails with P. Gennis re: how to respond to each of R. Basikiouss and A. Faltaous and strategy re: same.;	1,207.50

Date	Professional	Hours	Narrative	Amount
01/18/22	BB	0.70	Telephone call with P. Gennis re: finalizing the offer with A. Faltaous and review of emails re: same.;	402.50
01/20/22	BB	0.80	Review of revised agreement from A. Faltaous and review of newly added schedules. Emails with P. Gennis and M. Manchanda re: execution of same.;	460.00
01/25/22	BB	3.30	Review of draft report. Emails with P. Gennis and M. Manchanda re: distribution issues and narrowing the relief sought.;	1,897.50
01/27/22	BB	7.40	Preparation of Notice of Motion, Motion Record, and draft orders. Finalized same and service by email.;	4,255.00
01/28/22	BB	0.40	Emails with S. Thom re: relief sought and timing of distribution motions.;	230.00
01/31/22	BB	0.70	Emails with J. Turgeon and K. Jones re: filing of materials with the Court. Emails with the presiding judge re: materials to be used on the motion and nature of the relief sought.;	402.50
02/01/22	BB	3.20	Preparation for and attendance at motion for the approval and vesting order. Emails with P. Gennis and with the registrar re: order not signed. Email to the service list enclosing signed materials.;	1,840.00
02/23/22	BB	0.30	Emails with P. Gennis re: closing arrangements.;	172.50
02/28/22	RFM	1.00	Review emails and telephone discussion with B. Bissell regarding updated transaction and closing; review file;	500.00
03/01/22	BB	0.30	Emails with M. Keriakos, R. Moncur and P. Gennis re: March 8 closing date.;	172.50
03/02/22	RFM	1.50	Review agreement of purchase and sale; review and revise draft closing agenda; emails regarding landlord issues and closing; further emails and begin preparing closing documents;	750.00
03/03/22	RFM	1.50	Prepare all draft closing documents;	750.00
03/03/22	BB	0.60	Emails with M. Keriakos re: landlord's requested assignment fee. Review of file for prior fee requested. Email to P. Gennis re: same.;	345.00
03/04/22	JT	0.20	In respect of upcoming closing, draft HST Election form and some other documentation; attendant verifications and correspondence;	70.00
03/04/22	RFM	0.70	Emails and revisions to closing documents; circulate same; further emails;	350.00
03/07/22	RFM	3.00	Prepare solicitors undertaking, receiver's undertaking, revise closing agenda; emails regarding final closing documents; review lease	1,500.00

Date	Professional	Hours	Narrative	Amount
			assignment agreements; telephone calls regarding lease and draft documents; revise same; further emails;	
03/08/22	RFM	1.70	Prepare statement of adjustments; emails regarding closing documents and related issues; revise documents; attend to closing issues; telephone calls;	850.00
03/08/22	JT	0.50	Coordinate elements of closing, including filing of receiver's certificate; attendant correspondence and verifications;	175.00
03/08/22	MMC	0.80	Conduct pre-search against Hui's Global Health Pharmacy and there is no match, email to Rachelle Moncur pre-search showing other business name and confirming correct name, order Profile Report against Bless Hui Pharma Inc., review Profile Report, prepare draft Cancellation of Business Name, email report and draft Cancellation to Rachelle Moncur;	200.00
03/08/22	BB	0.70	Emails with P. Gennis and M. Keriakos re: delay of closing due to lender issues. Telephone call with M. Keriakos re: same.;	402.50
03/09/22	RFM	0.60	Emails confirming closing; emails regarding filing of receiver's certificate and business name cancellation; further emails and post-closing issues;	300.00
03/09/22	MMC	0.10	Review signed draft; email to agent to prepare draft on Ontario Business Registry platform; email draft prepared by agent to Rachelle Moncur for her clients' signature;	25.00
03/10/22	MMC	0.10	Review signed draft, forward to agent for filing, email filed Cancellation of Business Name to Rachelle Moncur	25.00

**Sub-Total Fees:** 25,157.50

**HST on Fees:** 3,270.48

#### DISBURSEMENTS

Laser Copies	1.75
On Corp. Fee	16.05
OnCorp. Gov't Fee* *	8.00

**Sub-Total Disbursements:** 25.80  
Disbursements marked with \* indicate exempt

**HST on Disbursements:** 2.31

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$3,272.79 HST):** \$ 28,456.09



THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP

A handwritten signature in black ink, appearing to read "B. S. B.", with a long horizontal flourish extending to the right.

Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 189579  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0007  
Billing Attorney: BB

Current Billing:	28,456.09
Previous Balance:	25,602.79
<b>Total Amount:</b>	<b>54,058.88</b>
Amount Remitted:	\$ _____



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer: Brendan Bissell  
Invoice No.: 189578  
HST #: 12233 6290 RT0001  
Invoice Date: April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0006

RE: Abu Seifein Brimley Pharma Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
10/29/21	RFM	0.20	Telephone discussion with B. Bissell;	100.00
11/01/21	RFM	1.50	Prepare draft closing agenda and closing documents; review and respond to emails;	750.00
11/02/21	JT	2.00	Draft closing documents including certificates, tax election, lease assignment, etc.; obtain and review updated PPSA search reports; attendant verifications and correspondence;	650.00
11/02/21	AP	0.20	Conduct a verbal and certified PPSA Search against Abu Seifein Brimley Pharma Inc.;	40.00
11/02/21	JT	1.50	In respect of motion for approval and vesting orders and other relief: draft notice of motion, draft orders, attendant correspondence and attendant file review and verifications, including draft report;	487.50
11/03/21	JT	1.20	In respect of motion for approval and vesting orders and other relief: further draft motion materials including notice of motion, draft orders, factum and other materials; review and swear affidavit of fees; attendant correspondence, file review and verifications;	390.00



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Hours	Narrative	Amount
11/03/21	JT	0.30	Further draft assignment of lease and attendant correspondence;	97.50
11/03/21	RFM	0.70	Review and revise draft assignment of lease; various emails; review balance of draft closing documents prepared by J. Turgeon; telephone discussion with P. Gennis;	350.00
11/03/21	BB	0.90	Preparation of fee affidavit. Revisions to Notice of Motion and draft general order and draft approval and vesting order. Preparation of Motion Record and email to the service list re: same.;	517.50
11/04/21	RFM	0.50	Emails with P. Gennis; emails with J. Turgeon and B. Bissell; finalize draft closing documents for review by client;	250.00
11/04/21	JT	0.50	Build and finalize motion record in compliance with court electronic documents remote hearing requirements; oversee filing of same; attendant tasks and correspondence;	162.50
11/04/21	BB	3.30	Review of emails between N. Kelly and M. Keriakos re: lease extension issues. Telephone calls and emails with P. Gennis re: same and re: previous steps taken by the receiver. Review of lease documentation and telephone call with M. Keriakos re: position of the receiver. Lengthy email to N. Kelly re: lease assignment issues.;	1,897.50
11/05/21	BB	0.60	Telephone call with counsel for the landlord re: position on assignment. Telephone calls with P. Gennis and M. Keriakos re: same.;	345.00
11/05/21	RFM	0.50	Review approval and vesting order; emails in respect of same;	250.00
11/07/21	JT	0.40	Draft factum in support of motion for approval and vesting orders and other relief; attendant legal research and verifications; attendant file review and tasks;	130.00
11/08/21	JT	2.90	Further draft factum in support of motion for approval and vesting orders and other relief; further attendant legal research and verifications; further attendant file review and tasks;	942.50
11/08/21	RFM	0.30	Review and respond to emails;	150.00
11/09/21	JT	0.50	Draft and swear affidavit of service; update draft orders following comments received; attendant real estate searches and review; working session with B. Bissell re: same; review supplementary report; attendant correspondence and tasks;	162.50
11/10/21	JT	1.20	Review file and cases cited in preparation for hearing; attend hearing on motion for approval and vesting orders and other relief; attendant	390.00

Date	Professional	Hours	Narrative	Amount
			correspondence and tasks;	
11/10/21	BB	0.40	Preparation for and attendance at hearing for approval and vesting order. Emails to the presiding judge re: confidential appendices and re: draft order sought. Review of endorsement and email to the service list re: same.;	230.00
11/11/21	JT	0.20	Review orders and endorsement made;	65.00
11/11/21	BB	0.20	Email to M. Keriakos re: closing date.;	115.00
11/16/21	BB	0.20	Telephone call with M. Keriakos re: issues with proposed assignment of the lease.;	115.00
11/16/21	RFM	0.20	Emails;	100.00
11/18/21	JT	0.70	Draft security opinion; attendant review of agreements and registry searches; attendant tasks;	227.50
11/19/21	JT	1.20	Further draft security opinion; further attendant review of agreements and registry searches; attendant tasks;	390.00
11/22/21	JT	0.20	Further draft security opinion; further attendant review of agreements and registry searches; attendant tasks;	65.00
11/23/21	RFM	0.20	Review and respond to emails;	100.00
11/29/21	RFM	1.00	Review revised closing documents received from purchaser's counsel; telephone discussion with P. Gennis;	500.00
11/30/21	RFM	1.00	Telephone discussion with purchaser's counsel; discussion with P. Gennis; various emails; finalize draft closing documents;	500.00
11/30/21	JT	0.50	Review closing agenda and assess missing closing documentation; attendant correspondence;	162.50
11/30/21	MMC	0.30	Email to and from Brendan Bissell re cancellation of business name, discussion with Brendan Bissell requesting additional information of business name. order Entity Report re Brimley Pharmacy, email report to Brendan Bissell;	75.00
11/30/21	BB	0.20	Emails with P. Gennis re: transfer of the business name.;	115.00
12/01/21	MMC	0.60	Prepare draft cancellation of business name, email to Brendan Bissell requesting additional information;	150.00
12/01/21	RFM	0.20	Emails regarding closing documents;	100.00
12/02/21	JT	0.50	Review closing agenda and draft acknowledgements and statement of adjustments; attendant verifications and correspondence;	162.50

Date	Professional	Hours	Narrative	Amount
12/02/21	RFM	0.20	Emails regarding statement of adjustments and lease assignment;	100.00
12/02/21	MMC	0.20	Revise Cancellation of Business form and email same to Brendan Bissell;	50.00
12/02/21	BB	2.40	Review of requested fees from the landlord for assignment, and provisions in the lease re: same. Emails with P. Gennis re: same. Review of draft assignment agreement and email to P. Gennis re: concerns about same. Email to M. Kerkiakos re: same.;	1,380.00
12/03/21	BB	6.70	Review of revised business name cancellation form and telephone call with M. M. Co re: same. Review of revised lease assignment agreement and emails with P. Gennis re: same. Email from P. Gennis re: inventory count and issues for the statement of adjustments. Preparation of revised statement of adjustments and emails with P. Gennis and M. Keriakos re: same. Review of emails re: security deposit held by the landlord and call and emails with L. Winton re: same. Revision to statement of adjustments re: no security deposit. Finalized Receiver's closing documents. Review of purchaser's closing documents and emails with M. Keriakos re: missing signatures. Preparation of Receiver's undertaking to the landlord. Emails with P. Gennis and M. Manchanda re: finalizing all documents and executing them. Telephone calls with M. Keriakos re: closing arrangements with an Approval and Vesting order and re: wiring funds at close of day and escrow closing pending confirmation of receipt.;	3,852.50
12/06/21	JT	0.70	Review correspondence re: closing; collect and organize all closing documents on online folder;	227.50
12/06/21	MMC	0.30	Forward signed draft cancellation of business name to our agent to prepare draft in Ministry format, review draft and email to agent to revise draft, email revised draft to Brendan Bissell for his client's signature;	75.00
12/06/21	BB	0.80	Review of documents signed by the purchaser for completeness. Review of several emails re: closing funds. Arranged for delivery of the Receiver's Certificate re: closing.;	460.00
12/08/21	BB	0.40	Emails with M. Manchanda re: documents for cancellation of the business name in order to transfer it.	230.00

**Sub-Total Fees:** 17,610.00

**HST on Fees:** 2,289.30

**DISBURSEMENTS**

Laser Copies	2.75
Courier	15.00
ESC Corp. Fee	35.20
On Corp. Fee	55.80
OnCorp. Gov't Fee* *	24.00
Teraview Search Disbursement	40.10
Teraview Search Disbursement - Statutory Fee	8.85

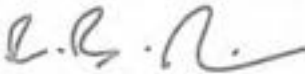
**Sub-Total Disbursements:** 181.70  
Disbursements marked with \* indicate exempt

**HST on Disbursements:** 20.51

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$2,309.81 HST):** \$ 20,101.51

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP



Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 189578  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0006  
Billing Attorney: BB

Current Billing:	20,101.51
Previous Balance:	6,978.43
<b>Total Amount:</b>	<b>27,079.94</b>
Amount Remitted:	\$ _____





Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer: Brendan Bissell  
Invoice No: 189577  
HST #: 12233 6290 RT0001  
Invoice Date: April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0005

RE: 4231 Sheppard Avenue East Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
11/03/21	BB	0.70	Preparation of fee affidavit. Revisions to Notice of Motion and draft general order. Preparation of Motion Record and email to the service list re: same.;	402.50
11/18/21	JT	0.70	Draft security opinion; attendant review of agreements and registry searches; attendant tasks;	227.50
11/19/21	JT	1.20	Further draft security opinion; further attendant review of agreements and registry searches; attendant tasks;	390.00
11/19/21	AP	0.30	Conduct verbal and certified PPSA Searches against 4231 Sheppard Avenue East Inc.;	60.00
11/22/21	JT	0.20	Further draft security opinion; further attendant review of agreements and registry searches; attendant tasks;	65.00
11/24/21	JT	0.30	Working session with B. Bissell re: security opinion regarding real estate interests;	97.50
11/30/21	JT	0.70	Collect all closing documents and organize same on online folder; attendant correspondence and	227.50



ACCOUNTS ARE DUE WHEN RENDERED

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Hours	Narrative verifications	Amount
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<b>Sub-Total Fees:</b>				1,470.00
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<b>HST on Fees:</b>				191.10
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**DISBURSEMENTS**

	Courier		15.00
	On Corp. Fee		39.75
	OnCorp. Gov't Fee* *		16.00
	Teraview Search Disbursement		81.90
	Teraview Search Disbursement - Statutory Fee		33.15
02/02/2022	Motion Record *		320.00

<b>Sub-Total Disbursements:</b>				505.80
Disbursements marked with * indicate exempt				

<b>HST on Disbursements:</b>				22.07
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<b>TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$213.17 HST):</b>				<b>\$ 2,188.97</b>
--	--	--	--	--------------------

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH &amp; HABER LLP



Per: Brendan Bissell

E. &amp; O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 189577  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0005  
Billing Attorney: BB

Current Billing:	2,188.97
Previous Balance:	0.00
<b>Total Amount:</b>	<b>2,188.97</b>
Amount Remitted:	\$ _____



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 189577  
HST # 12233 6290 RT0001  
Invoice Date April 4, 2022

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0005

RE: 4231 Sheppard Avenue East Inc.

**FOR PROFESSIONAL SERVICES RENDERED**

Date	Professional	Hours	Narrative	Amount
11/03/21	BB	0.70	Preparation of fee affidavit. Revisions to Notice of Motion and draft general order. Preparation of Motion Record and email to the service list re: same.;	402.50
11/18/21	JT	0.70	Draft security opinion; attendant review of agreements and registry searches; attendant tasks;	227.50
11/19/21	JT	1.20	Further draft security opinion; further attendant review of agreements and registry searches; attendant tasks;	390.00
11/19/21	AP	0.30	Conduct verbal and certified PPSA Searches against 4231 Sheppard Avenue East Inc.;	60.00
11/22/21	JT	0.20	Further draft security opinion; further attendant review of agreements and registry searches; attendant tasks;	65.00
11/24/21	JT	0.30	Working session with B. Bissell re: security opinion regarding real estate interests;	97.50
11/30/21	JT	0.70	Collect all closing documents and organize same on online folder; attendant correspondence and	227.50



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Hours	Narrative verifications	Amount
				<b>Sub-Total Fees:</b> 1,470.00
				<b>HST on Fees:</b> 191.10

**DISBURSEMENTS**

			Courier	15.00
			On Corp. Fee	39.75
			OnCorp. Gov't Fee* *	16.00
			Teraview Search Disbursement	81.90
			Teraview Search Disbursement - Statutory Fee	33.15
02/02/2022			Motion Record *	320.00
			<b>Sub-Total Disbursements:</b>	505.80
			Disbursements marked with * indicate exempt	
			<b>HST on Disbursements:</b>	22.07
			<b>TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$213.17 HST):</b>	<b>\$ 2,188.97</b>

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH &amp; HABER LLP

Per: Brendan Bissell

E. &amp; O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No: 189577  
Invoice Date: April 4, 2022

Client ID: 100071  
Matter ID: 0005  
Billing Attorney: BB

Current Billing:	2,188.97
Previous Balance:	0.00
<b>Total Amount:</b>	<b>2,188.97</b>
Amount Remitted:	\$ _____



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

**msi Spergel Inc.**  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 187704  
HST # 12233 6290 RT0001  
Invoice Date November 2, 2021

**Attention: J.D. CIRP Philip H. Gennis**

**Client ID: 100071 Matter ID: 0021**

**RE: Anoop Brighton Pharmacy Inc.**

**FOR PROFESSIONAL SERVICES RENDERED**

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Narrative</b>	<b>Amount</b>
08/16/21	JT	0.10	Review interim receivership order and endorsement;	32.50
08/16/21	BB	0.40	Review of endorsement and order. Email to M. Manchanda and P. Gennis re: same. Teleconference with A. Iqbal, G. Finlayson, P. Gennis and M. Manchanda re: steps to be taken for the interim receivership. Call thereafter with P. Gennis and M. Manchanda re: same;	230.00
08/17/21	BB	0.50	Letter to S. Mossman re: outstanding requests for information.;	287.50
08/18/21	BB	0.20	Email to A. Gupta re: outstanding request for information.;	115.00
08/19/21	JT	0.20	Correspondence re receivership order obtained, positions taken, and attendant matters;	65.00
08/20/21	JT	0.20	Memorandum to counsel for debtor re: position on order and appeal; attendant correspondence;	65.00
08/20/21	BB	0.60	Review of emails between P. Gennis and D. Ullmann. Preparation of draft reply and email to P.	345.00



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Narrative</b>	<b>Amount</b>
			Gennis re: same.;	
08/23/21	BB	0.50	Review of letter from D. Ullmann re: possible grounds of appeal. Emails with A. Iqbal and P. Gennis re: same.;	287.50
08/24/21	BB	0.30	Telephone call with P. Gennis re: provision of fillware reports. Email to G. Finlayson re: same.;	172.50
08/25/21	BB	0.80	Review of proposed email from A. Iqbal to D.Ullmann on possible settlement. Call with P. Gennis re: limits on what can be agreed to and email to A. Iqbal re: same. Email to D. Ullmann re: position of the Receiver.;	460.00
08/26/21	JT	0.40	Correspondence re: opposition from respondent; review Respondent's notice of appeal;	130.00
08/26/21	BB	0.80	Emails and call with A. Iqbal re: proposed resolution with D. Ullmann and concern of the receiver. Emails and call with P. Gennis re: same. Receipt of notice of appeal from D. Ullmann.;	460.00
09/01/21	BB	0.90	Preparation for and attendance at Court of Appeal case conference re: status of the appeal. Telephone call with A. Iqbal re: preparation of report by the Interim Receiver. Telephone call with P. Gennis re: same. Email to A. Iqbal re: same.;	517.50
09/02/21	BB	1.10	Attendance at scheduling court hearing. Report to P. Gennis re: outstanding issues. Telephone call with A. Teodorescu re: outstanding requests for information and background information on the matters at issue.;	632.50
09/06/21	BB	0.50	Lengthy email to A. Teodorescu re: next steps.;	287.50
09/14/21	JT	0.20	Review order and endorsement made, and attendant correspondence;	65.00
09/14/21	BB	0.40	Review of endorsement from the Court of Appeal re: leave being required. Email report to P. Gennis and M. Manchanda re: same and re: impact on the interim receivership.;	230.00
10/07/21	BB	0.60	Telephone call with A. Iqbal re: status of negotiations with D. Ullmann on a possible settlement. Review of draft discharge order re: same.;	345.00
10/20/21	BB	0.80	Review of proposed discharge order. Attendance at Court hearing re: same.	460.00
<b>Sub-Total Fees:</b>				5,187.50
<b>HST on Fees:</b>				674.38



**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$674.38 HST):**                    \$     **5,861.88**

**THIS IS OUR ACCOUNT HEREIN**

**GOLDMAN SLOAN NASH & HABER LLP**

A handwritten signature in blue ink, appearing to be 'B. Bissell', is written over the firm name.

Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 187704  
Invoice Date: November 2, 2021

Client ID: 100071  
Matter ID: 0021  
Billing Attorney: BB

	5,861.88
Previous Balance:	0.00
<b>Total Amount:</b>	<b>5,861.88</b>
Amount Remitted:	\$ _____



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

**msi Spergel Inc.**  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 187703  
HST # 12233 6290 RT0001  
Invoice Date November 2, 2021

**Attention: J.D. CIRP Philip H. Gennis**

**Client ID: 100071 Matter ID: 0020**

**RE: Capital Pharmacy Inc.**

**FOR PROFESSIONAL SERVICES RENDERED**

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Narrative</b>	<b>Amount</b>
08/16/21	JT	0.10	Review interim receivership order and endorsement;	32.50
08/16/21	BB	0.40	Review of endorsement and order. Email to M. Manchanda and P. Gennis re: same. Teleconference with A. Iqbal, G. Finlayson, P. Gennis and M. Manchanda re: steps to be taken for the interim receivership. Call thereafter with P. Gennis and M. Manchanda re: same.;	230.00
08/17/21	BB	0.30	Letter to M. Gabryal re: outstanding request for information.;	172.50
08/18/21	BB	0.30	Email to S. Shenoda re: outstanding request for information.;	172.50
08/19/21	JT	0.20	Correspondence re receivership order obtained, positions taken, and attendant matters;	65.00
09/01/21	BB	0.40	Telephone call with A. Iqbal re: preparation of report by the Interim Receiver. Telephone call with P. Gennis re: same. Email to A. Iqbal re: same.;	230.00
09/06/21	BB	0.60	Telephone call with A. Iqbal re: wind up of the	345.00



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Narrative</b>	<b>Amount</b>
09/07/21	BB	0.40	interim receivership and details of the order to be sought. Review of same.; Preparation for and attendance at court hearing to obtain a discharge order.	230.00
<b>Sub-Total Fees:</b>				1,477.50
<b>HST on Fees:</b>				192.08
<b>TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$192.08 HST):</b>				<b>\$ 1,669.58</b>

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP



Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
Toronto, ON M2J 4V8  
Canada

Attention: J.D. CIRP Philip H. Gennis

Invoice No. 187703  
Invoice Date: November 2, 2021

Client ID: 100071  
Matter ID: 0020  
Billing Attorney: BB

	1,669.58
Previous Balance:	0.00
<b>Total Amount:</b>	<b>1,669.58</b>
Amount Remitted:	\$ _____



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
North York, ON M2J 4V8  
Canada

Billing Lawyer Samuel H. Nash  
Invoice No. 189295  
HST # 12233 6290 RT0001  
Invoice Date March 9, 2022

Attention: Phillip Gennis, J.D., CIRP, LIT, Corporate  
Restructuring and Insolvency

Client ID: 100071 Matter ID: 0008

RE: MSI Spergel Inc. ("MSI") solely in its capacity as court-appointed Receiver of JG Windsor Inc., and not in its personal or corporate capacity and without personal or corporate liability (the "Vendor") sale to GTA Estate Holdings Ltd. (the "Purchaser") pursuant to Approval of Vesting Order dated November 10, 2021 of lands and premises described as Part of Lot 97; Lots 98, 99, 100 and 101, Plan 1074; Part Alley Plan 1074 (Closed By R988884) as in R1226023, designated as Parts 1, 2, 3, 4, and 8, Plan 12R23679; Subject to an Easement over Part 4, Plan 12R23679 as in R1018507E; Subject to an Easement over Part 8, Plan 12R23679 as in R1018508E; Subject to an Easement over Parts 3, 4, & 8, Plan 12R23679 as in CE364285; Together With an Easement over Parts 5, 6, and 7, Plan 12R23679 as in CE364285 Save and Except 1 - 4 Plan 12R24118, City of Windsor and municipally known as 2780 Totten Street, Windsor, Ontario - PIN No. 01212-0549 (LT) (collectively, the "Property")

**FOR PROFESSIONAL SERVICES RENDERED**

TO PROFESSIONAL SERVICES rendered in connection with the sale of the above property.

Sub-Total Fees: \$ 6,000.00

HST on Fees: \$ 780.00

**DISBURSEMENTS**

Laser Copies 100.00  
Courier 20.00  
Teraview Search Disbursement 51.60  
Teraview Search Disbursement - Statutory Fee 22.10

Sub-Total Disbursements: 193.70

Disbursements marked with \* indicate exempt



**ACCOUNTS ARE DUE WHEN RENDERED**

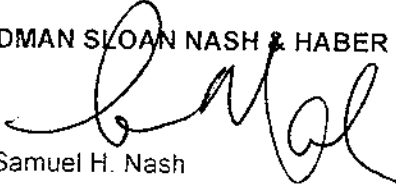
Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

HST on Disbursements: 25.18

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$805.18 HST): \$ 6,998.88

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP



Per: Samuel H. Nash

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
North York, ON M2J 4V8  
Canada

Invoice No. 189295  
Invoice Date: March 9, 2022

Attention: Phillip Gennis, J.D., CIRP, LIT, Corporate  
Restructuring and Insolvency

Client ID: 100071  
Matter ID: 0008  
Billing Attorney: BB

Current Billing:	6,998.88
Previous Balance:	13,139.53
<b>Total Amount:</b>	<b>20,138.41</b>
Amount Remitted:	\$ _____





Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
North York, ON M2J 4V8  
Canada

Billing Lawyer Samuel H. Nash  
Invoice No. 189296  
HST # 12233 6290 RT0001  
Invoice Date March 9, 2022

Attention: Phillip Gennis, J.D., CIRP, LIT, Corporate  
Restructuring and Insolvency

Client ID: 100071 Matter ID: 0010

RE: MSI Spergel Inc. ("MSI") solely in its capacity as court-appointed Receiver of Jubilee Property Investments Inc., and not in its personal or corporate capacity and without personal or corporate liability (the "Vendor") sale to GTA Estate Holdings Ltd. (the "Purchaser") pursuant to Approval of Vesting Order dated November 10, 2021 of Firstly: Unit 12, Level 1, York Region Condominium Plan No. 844 and its appurtenant common interest municipally known as 280 West Beaver Creek Road, Suite 11, Town of Richmond Hill; Secondly: Unit 10, Level 2, York Region Condominium Plan No. 844 and its appurtenant common interest, Town of Richmond Hill, - PIN No. 29374-0012 (LT) (collectively, the "Property")

**FOR PROFESSIONAL SERVICES RENDERED**

TO PROFESSIONAL SERVICES rendered in connection with the sale of the above property.

Sub-Total Fees: \$ 6,000.00  
HST on Fees: \$ 780.00

**DISBURSEMENTS**

Laser Copies 56.25  
Courier 15.00  
Teraview Search Disbursement 152.60  
Teraview Search Disbursement - Statutory Fee 64.10

Sub-Total Disbursements: 287.95  
Disbursements marked with \* indicate exempt

HST on Disbursements: 37.43

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$817.43 HST): \$ 7,105.38



**ACCOUNTS ARE DUE WHEN RENDERED**

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP

A handwritten signature in black ink, appearing to read 'S. H. Nash', written over the printed name.

Per: Samuel H. Nash

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

msi Spergel Inc.  
505 Consumer Road  
Suite 200  
North York, ON M2J 4V8  
Canada

Invoice No. 189296  
Invoice Date: March 9, 2022

Attention: Phillip Gennis, J.D., CIRP, LIT, Corporate Restructuring  
and Insolvency

Client ID: 100071  
Matter ID: 0010  
Billing Attorney: BB

Current Billing:	7,105.38
Previous Balance:	14,810.70
<b>Total Amount:</b>	<b>21,916.08</b>
Amount Remitted:	\$ _____

This is **Exhibit "B"** to the  
Affidavit of Joël Turgeon,  
sworn before me this 23<sup>rd</sup>  
day of October, 2023



---

A Commissioner, etc.

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

**1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and CWB MAXIUM FINANCIAL INC.**

Applicants

- and -

**4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS HUI PHARMA INC., JG WINDSOR INC.,  
JM WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL  
PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC., ST. MARY  
THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC., WESTWAY  
HOLDINGS INC., and OLDE WALKERVILLE HOLDINGS INC.**

Respondents

**Summary of Accounts of Goldman Sloan Nash & Haber LLP and Reconstruct LLP  
(From October 31, 2021 to October 23, 2023)**

Invoice No.	Estate	Date	Period Ending	Hours	Fees	Disbursements	HST	Total
GSNH 187704	Anoop Brighton	11/02/21	10/31/21	9.5	\$5,187.50	\$0.00	\$674.38	\$5,861.88
GNSN 187703	Capital Pharmacy	11/02/21	10/31/21	2.4	\$1,477.50	\$0.00	\$192.08	\$1,669.58
GSNH 189295	JGWI	03/09/22	02/28/22	Flat fee	\$6,000.00	\$193.70	\$805.18	\$6,998.88

Invoice No.	Estate	Date	Period Ending	Hours	Fees	Disbursements	HST	Total
GSNH 189296	Jubilee	03/09/22	02/28/22	Flat fee	\$6,000.00	\$287.95	\$817.43	\$7,105.38
GSNH 189578	Abu Seifen	04/04/22	03/31/22	38.7	\$17,610.00	\$181.70	\$2,309.81	\$20,101.51
GSNH 189579	Bless Hui	04/04/22	03/31/22	46.3	\$25,157.50	\$25.80	\$3,272.79	\$28,456.09
GSNH 189580	JGWI	04/04/22	03/31/22	15.8	\$6,385.00	\$149.75	\$847.44	\$7,382.19
GSNH 189581	Jubilee	04/04/22	03/31/22	15.4	\$6,155.00	\$55.75	\$805.32	\$7,016.07
GSNH 189585	Olde Walkerville	04/04/22	03/31/22	5.5	\$2,860.00	\$70.15	\$378.92	\$3,309.67
GSNH 189587	Sigma	04/04/22	03/31/22	2.5	\$1,437.50	\$0.00	\$186.88	\$1,624.38
GSNH 189582	Maple Medi	04/04/22	03/31/22	1	\$575.00	\$0.00	\$74.74	\$649.75
GSNH 189584	Stoney Creek	04/04/22	03/31/22	1	\$575.00	\$0.00	\$74.75	\$649.75
GSNH 189577	4231 Sheppard	04/04/22	03/31/22	4.1	\$1,470.00	\$505.80	\$213.17	\$2,188.97
GSNH 189586	River Hill	04/04/22	03/31/22	1.4	\$805.00	\$0.00	\$104.65	\$909.65
GSNH189583	Maple Medi	04/04/22	03/31/22	1.4	\$805.00	\$0.00	\$104.65	\$909.65
GSNH 189583	Toronto Apothecary	04/04/22	03/31/22	1.4	\$805.00	\$0.00	\$104.65	\$909.65
GSNH 192578	Stoney Creek	11/25/22	10/31/22	0.2	\$115.00	\$0.00	\$14.95	\$129.95
GSNH 192582	Sigma	11/25/22	10/31/22	0.2	\$115.00	\$0.00	\$14.95	\$129.95
GSNH 192577	Maple Medi	11/25/22	10/31/22	0.2	\$115.00	\$0.00	\$14.95	\$129.95
GSNH 192581	River Hill	11/25/22	10/31/22	0.2	\$115.00	\$0.00	\$14.95	\$129.95
GSNH 192580	Abu Seifen	11/25/22	10/31/22	0.2	\$115.00	\$0.00	\$14.95	\$129.95
GSNH 192579	Bless Hui	11/25/22	10/31/22	0.2	\$115.00	\$32.50	\$19.53	\$169.73
GSNH 192575	Olde Walkerville	11/25/22	10/31/22	22.2	\$11,637.50	\$357.20	\$1,517.52	\$13,512.42
GSNH 192576	Toronto Apothecary	11/25/22	10/31/22	0.9	\$415.00	\$0.00	\$53.95	\$468.95
GSNH 192574	Jubilee	11/25/22	10/31/22	5.7	\$3,277.50	\$0.00	\$426.08	\$3,703.58
GSNH 192572	4231 Sheppard	11/25/22	10/31/22	0.8	\$41.50	\$0.00	\$53.95	\$468.95

Invoice No.	Estate	Date	Period Ending	Hours	Fees	Disbursements	HST	Total
GSNH 192573	JGWI	11/25/22	10/31/22	5.7	\$3,277.50	\$0.00	\$426.08	\$3,703.58
RECON 495710	(Gerges Group)	10/12/23	09/30/23	0.5	\$297.50	\$0.00	\$38.68	\$336.18
<b>Totals</b>				183.4	\$102,941.50	\$1,860.30	\$13,577.38	\$118,756.19

Average Hourly  
Rate:

\$495.86

**1951584 ONTARIO INC. (formerly DESANTE  
FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.**

Applicants

-and-

**4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY  
PHARMA INC., BLESS HUI PHARMA INC., JG WINDSOR INC., JM  
WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS  
INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD.,  
SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC.,  
ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA  
INC., TORONTO APOTHECARY PHARMA INC., WESTWAY  
HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.**

Respondents

**Court File No. CV-20-00650853-00CL**

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

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**Proceeding commenced in TORONTO**

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**AFFIDAVIT OF JOËL TURGEON (sworn October 23, 2023)**

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**RECONSTRUCT LLP**

200 Bay Street, Suite 2305, Box 120  
Toronto (ON) M5J 2J3

**Brendan Bissell** (LSO# 40354V)

Tel: (416) 613-0066

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**Joël Turgeon** (LSO #80984R)

Tel: (416) 613-8281

Email: [jturgeon@reconllp.com](mailto:jturgeon@reconllp.com)

Lawyers for msi Spergel Inc. in its capacity as court-appointed receiver of  
the Respondents



# APPENDIX 19

District of Toronto  
Division No. 09  
Estate No. 31-459162

**In the matter of the Receivership of  
4231 Sheppard Avenue East  
of the City of Toronto, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
As at October 23, 2023

**RECEIPTS**

1	<b>Miscellaneous</b>		
	HST Collected	\$	1,950.00
	HST Refund		8,738.28
	Interest Allocation		1,496.49
	Rental Income		15,000.00
	Sale of Assets Enbloc		247,618.72
	Receiver Borrowing from Secured Creditor		2,000.00
	<b>TOTAL RECEIPTS</b>		<b><u>276,803.49</u></b>

**DISBURSEMENTS**

2.	<b>Federal and Provincial taxes</b>		
	HST Paid on Disbursements		3,335.19
	HST Paid on Legal Fees		1,840.12
	HST Paid on Receiver's Fees		5,427.57
			<b><u>10,602.88</u></b>
3.	<b>Miscellaneous</b>		
	Adjustments and Costs re: Sale of Property		12,500.00
	Appraisal Fees		5,692.25
	Ascend License Fee		275.00
	Bank Charges		190.00
	Change of Locks		440.00
	Filing Fees		71.54
	Insurance		3,372.84
	Legal Fees and Disbursements		15,023.85
	Other Misc. Disbursements		30.74
	Payments to Secured Creditors		144,164.26
	Property Management		5,006.22
	Property Taxes		3,702.47
	Receiver's Fees and Costs		41,719.70
	Repairs and Maintenance		6,543.00
	Search Fees		8.00
			<b><u>238,739.87</u></b>
	<b>TOTAL DISBURSEMENTS</b>		<b><u>249,342.75</u></b>

Net Receipts over Disbursements **27,460.74**  
E&OE

District of  
 Division No. 09 - Toronto  
 Court No. 31-459113  
 Estate No. 31-459113

**In the matter of the Receivership of  
 BLESS HUI PHARMA INC. O/A HUI'S PHARMASAVE  
 of the City of Toronto, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
 As at October 23, 2023

**RECEIPTS**

1	Miscellaneous				
	Accounts Receivable		\$		48,850.22
	Cash on Hand				88.95
	HST Refund				48,783.97
	Interest Allocation				1,397.17
	Misc. Other Receipts				2,649.72
	Receiver Borrowing from Secured Creditor				151,207.00
	Sales				1,458,587.40
	Sale of Assets En Bloc				495,532.83
	<b>TOTAL RECEIPTS</b>				<b><u>2,207,097.26</u></b>

**DISBURSEMENTS**

2.	Federal and Provincial taxes				
	HST paid on disbursements exclusive of fees				36,065.91
	HST on Legal Fees				6,215.49
	HST on Ascend License Fee				35.75
	HST on Receiver's Fees				28,311.77
					<b>70,628.92</b>
3.	Miscellaneous				
	Accounting and Professional Services				750.00
	Ascend License Fee				275.00
	Bank Charges				1,360.70
	Casual Labour				37,701.53
	Change of Locks				1,185.00
	Commission				14,400.00
	Computer Services				5,760.00
	Courier				10,010.92
	Filing Fees Paid to Official Receiver				71.54
	Insurance				8,713.44
	Legal Fees				47,843.39
	Occupation Rent				197,087.47
	Office Expense				1,951.45
	Other Misc. Disbursements				2,671.75
	Outside Consulting				2,205.00
	Payroll Deductions				61,933.24
	Purchase Expense				4,878.96
	Purchases				1,171,922.91
	Receiver's Fees and Costs				217,633.65
	Redirection of Mail				338.05
	Repairs and Maintenance				1,414.00
	Security				1,007.20
	Stock Taking and Possession				4,597.00
	Telephone				4,236.45
	Travel				1,331.07
	Utilities				62.95
	Wages				191,542.50
	WSIB Premium				815.53
					<u>1,993,700.70</u>
	<b>TOTAL DISBURSEMENTS</b>				<b><u>2,064,329.62</u></b>
	Net Receipts over Disbursements				<b><u><u>142,767.64</u></u></b>
					<b>E&amp;OE</b>

District of Peel  
Division No. 09  
Estate No. 32-159230

**In the matter of the Receivership of  
St. Mary Cooksville Pharma Inc.  
of the City of Mississauga, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
As at October 23, 2023

**RECEIPTS**

1	<b>Miscellaneous</b>		
	Interest Allocation	\$	160.11
	Receiver Borrowing from Secured Creditor		28,286.00
<b>TOTAL RECEIPTS</b>			<b><u>28,446.11</u></b>

**DISBURSEMENTS**

2.	<b>Federal and Provincial taxes</b>		
	HST paid on Ascend License Fee		35.75
	HST paid on Receiver's Fees		218.72
			<b><u>254.47</u></b>
3.	<b>Miscellaneous</b>		
	Ascend License Fee		275.00
	Bank Charges		175.00
	Filing Fees		71.54
	Receiver's Fees and costs		<u>1,682.45</u>
			2,203.99
<b>TOTAL DISBURSEMENTS</b>			<b><u>2,458.46</u></b>
Net Receipts over Disbursements			<b><u>25,987.65</u></b>
			<b>E&amp;OE</b>

District of London  
Estate No. 35-124615

**In the matter of the Receivership of  
JG Windsor Inc.  
of the City of Windsor, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
As at October 23, 2023

**RECEIPTS**

1	<b>Miscellaneous</b>		
	HST Collected	\$	4,323.80
	Interest Allocation		16,665.00
	Rental Income		31,000.00
	Sale of Assets en bloc		368,940.12
	Sale of Machinery & Equipment		2,260.00
	<b>TOTAL RECEIPTS</b>		<b><u>423,188.92</u></b>

**DISBURSEMENTS**

2.	<b>Federal and Provincial taxes</b>		
	HST paid on Ascend License Fee		35.75
	HST on Legal Fees		3,164.25
	HST Paid on Receiver's Fees		5,253.58
	HST Paid on Disbursements		1,943.56
			<b><u>10,397.14</u></b>

3.	<b>Miscellaneous</b>		
	Appraisal Fees		6,400.00
	Ascend License Fee		275.00
	Bank Charges		175.00
	Building Inspection		950.00
	Environmental Assessment		2,850.00
	Filing Fees		71.54
	HST Remitted (ITC)		1,448.06
	Legal Fees/Disbursements		24,356.35
	Other Misc. Disbursements		8.00
	Property Taxes		24,966.97
	Receiver's Fees and Costs		40,412.20
	Repairs and Maintenance		4,326.95
	Payments to Secured Creditors		175,841.00
	Transfer Funds to Other Account		44,548.00
	Waste Disposal		426.15
			<b><u>327,055.22</u></b>

**TOTAL DISBURSEMENTS** **337,452.36**

Net Receipts over Disbursements **85,736.56**  
E&OE

District of Toronto  
Division No. 09  
Estate No. 31-459163

**In the matter of the Receivership of  
Jubilee Property Investments Inc.  
of the City of Richmond Hill, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
As at October 23, 2023

**RECEIPTS**

1	<b>Miscellaneous</b>		
	HST Collected	\$	1,885.00
	Interest Allocation		17,594.43
	Rental Income		14,500.00
	Sale of Assets en bloc		379,842.82
<b>TOTAL RECEIPTS</b>			<b>413,822.25</b>

**DISBURSEMENTS**

2.	<b>Federal and Provincial taxes</b>		
	HST paid on Ascend License Fee		35.75
	HST Paid on Disbursements		964.17
	HST Paid on Legal Fees		3,304.10
	HST Paid on Receiver's Fees		3,909.11
			<b>8,213.13</b>
3.	<b>Miscellaneous</b>		
	Appraisal Fees		6,451.00
	Ascend License Fee		275.00
	Bank Charges		192.50
	Condo Fees		12,116.90
	Filing Fees		71.54
	Group Insurance		1,882.44
	Insurance		2,187.00
	Legal Fees		26,660.17
	Office Expense		100.00
	Other Disbursements		27.14
	Property Taxes		6,625.89
	Receiver's Fees and costs		30,070.05
	Payments to Secured Creditors		192,487.00
	Transfer funds to Other Account		44,107.00
			<b>323,253.63</b>
<b>TOTAL DISBURSEMENTS</b>			<b>331,466.76</b>

Net Receipts over Disbursements **82,355.49**

**E&OE**

District of  
Division No. 09 - Toronto  
Court No. 31-459110  
Estate No. 31-459110

**In the matter of the Receivership of  
MAPLE MEDI PHARMA INC. O/A MEDI PHARM 2 PHARMACY  
of the City of Toronto, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
As at October 23, 2023

**RECEIPTS**

1	Miscellaneous				
	Accounts Receivable		\$		32,317.38
	Cash in Bank				23,612.24
	Cash on Hand				37,911.60
	HST Refunds				44,410.31
	Interest Allocation				2,071.69
	Misc. Income				100.00
	Refunds - Misc.				685.66
	Sales				781,244.69
	Sale of Assets En Bloc				875,808.60

**TOTAL RECEIPTS** 1,798,162.17

**DISBURSEMENTS**

2.	Federal and Provincial taxes				
	HST Paid on Ascend License Fee				35.75
	HST Paid on Disbursements Exclusive of Fees				26,384.40
	HST on Receiver's Fees				17,897.15
					<b>44,317.30</b>

3.	Miscellaneous				
	Accounting and Professional Services				1,200.00
	Adjustment and Costs re: Sale of Property				16,600.00
	Ascend License Fee				275.00
	Bank Charges				1,048.85
	Casual Labour				96,440.00
	Change of Locks				1,985.00
	Cleaning Service				7,090.00
	Computer Services				3,110.00
	Courier				15,322.19
	Discount Absorbed by Receiver				-20,258.35
	Filing Fees Paid to Official Receiver				71.54
	Insurance				5,246.64
	Occupation Rent				41,240.38
	Office Expense				2,117.99
	Other Misc. Disbursements				62,946.12
	Payments to Secured Creditors				475,978.98
	Payroll Deductions				13,008.38
	Purchases				674,460.41
	Receiver's Fees and Costs				157,928.75
	Redirection of Mail				338.05
	Repairs and Maintenance				1,978.95
	Repayment of Receiver's Borrowings				91,185.00
	Search Fees				8.00
	Security				250.00
	Stock Taking and Possession				2,827.00
	Telephone				1,735.95
	Travel				1,180.90
	Utilities				4,669.64
	Wages				42,557.67
	WEPPA Priority Payments				2,280.99
	Workers' Compensation Premium				<u>252.09</u>
					1,705,076.12

**TOTAL DISBURSEMENTS** 1,749,393.42

Net Receipts over Disbursements 48,768.75  
E&OE

District of  
 Division No. 35 - London  
 Court No. 35-124603  
 Estate No. 35-124603

**In the matter of the Receivership of  
 OLD WALKERVILLE HOLDINGS INC. O/A OLDE WALKERVILLE PHARMACY INC.  
 of the City of Windsor, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
 As at October 23, 2023

**RECEIPTS**

1	Miscellaneous				
	Accounts Receivable	\$		28,902.83	
	Cash in Bank			38,540.76	
	Cash on Hand			45,496.68	
	HST Refund			77,277.81	
	Interest Allocation			3,472.99	
	Misc. Other Receipts			300.00	
	Receiver Borrowing from Secured Creditor			394,500.00	
	Refunds - Misc.			87.11	
	Sale of Assets Enbloc			289,197.66	
	Sales			1,449,381.26	
	<b>TOTAL RECEIPTS</b>				<b><u>2,327,157.10</u></b>

**DISBURSEMENTS**

2.	Federal and Provincial taxes				
	HST on Ascend License Fee			35.75	
	HST on Legal Fees			1,196.77	
	HST Paid on Receivers Fees			26,394.44	
	HST Paid on Disbursements Exclusive of Fees			50,297.54	
					<b>77,924.50</b>

3.	Miscellaneous				
	Accounting and Professional Services			750.00	
	Adj & Costs re: Sale of Property			8,000.00	
	Ascend License Fee			275.00	
	Bank Charges			2,674.20	
	Casual Labour			353,499.95	
	Change of Locks			1,740.00	
	Cleaning Service			4,253.45	
	Computer Services			17,003.46	
	Courier			33,618.29	
	Filing Fees Paid to Official Receiver			71.54	
	Insurance			13,208.40	
	Legal Fees			9,229.90	
	Occupation Rent			108,000.00	
	Office Expense			7,402.15	
	Other Misc. Disbursements			5,674.70	
	Payroll Deductions			21,255.03	
	Purchases			1,164,631.18	
	Receiver's Fees and costs			202,596.45	
	Redirection of Mail			851.10	
	Repairs and Maintenance			6,955.86	
	Security			2,813.59	
	Stock Taking and Possession			6,121.00	
	Telephone			5,061.25	
	Travel			1,780.29	
	Utilities			7,636.67	
	Wages			84,321.39	
	Waste Disposal			92.91	
	WSIB Premium			351.00	
				<u>2,069,868.76</u>	
	<b>TOTAL DISBURSEMENTS</b>				<b><u>2,147,793.26</u></b>

Net Receipts over Disbursements					
				<b><u>179,363.84</u></b>	
				<b>E&amp;OE</b>	



District of  
 Division No. 09 - Toronto  
 Court No. 31-459112  
 Estate No. 31-459112

**In the matter of the Receivership of  
 RIVER HILL PHARMACY LTD. O/A RIVER HILL PHARMACY  
 of the City of Toronto, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
 As at October 23, 2023

**RECEIPTS**

1	Miscellaneous				
	Accounts Receivable	\$		20,699.90	
	Cash on Hand			384.25	
	HST Refund			33,811.76	
	Interest Allocation			1830.73	
	Misc Other Receipts			697.87	
	Refunds - Misc.			943.43	
	Sales			1,528,657.89	
	Sale of Assets Enbloc			76,000.00	
	<b>TOTAL RECEIPTS</b>				<b><u>1,663,025.83</u></b>

**DISBURSEMENTS**

2.	Federal and Provincial taxes				
	HST Paid on Ascend License Fee			35.75	
	HST Paid on Disbursements Exclusive of Fees			13,982.12	
	HST Paid on Legal Fees			2,387.45	
	HST on Receiver's Fees			17,258.43	
					<b>33,663.75</b>
3.	Miscellaneous				
	Accounting and Professional Services			750.00	
	Adjustments and Costs Re: Sale of Property			38,000.00	
	Ascend License Fee			275.00	
	Bank Charges			1,106.92	
	Change of Locks			1,560.00	
	Computer Services			3,600.00	
	Courier			11,007.45	
	Discount absorbed by Receiver			-17,595.10	
	Filing Fees Paid to Official Receiver			71.54	
	Insurance			4,291.92	
	Legal Fees/Disbursements			18,447.57	
	Occupation Rent			37,301.80	
	Office Expense			162.96	
	Other Misc. Disbursements			81,691.94	
	Payments to Secured Creditors			526,270.03	
	Payroll Deductions			38,904.35	
	Purchase Expense			182.00	
	Purchases			469,096.22	
	Receivers Fees and Costs			150,352.25	
	Redirection of Mail			338.05	
	Repairs and Maintenance			2,580.00	
	Repayment of Receiver's Borrowings			101,115.00	
	Search Fees			8.00	
	Security			223.30	
	Stock Taking and Possession			2,543.00	
	Telephone			6,971.86	
	Travel			808.99	
	Wages			108,526.66	
	WEPPA Priority Payments			2,509.95	
	Workers' Compensation Premium			480.74	
				<u>1,591,582.40</u>	
	<b>TOTAL DISBURSEMENTS</b>				<b><u>1,625,246.15</u></b>

Net Receipts over Disbursements			<b><u>37,779.68</u></b>
			<b>E&amp;OE</b>

District of  
Division No.  
Court No. 31-459150  
Estate No. 31-459150

**In the matter of the Receivership of  
SJ East Pharma Inc., o/a Brighton Global Health Pharmacy  
of the City of Toronto, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
As at October 23, 2023

**RECEIPTS**

1	Miscellaneous		
	Interest Income	\$	116.50
	Receiver Borrowing from Secured Creditor		48,600.00
<b>TOTAL RECEIPTS</b>			<b><u>48,716.50</u></b>

**DISBURSEMENTS**

2.	<b>Federal and Provincial taxes</b>		
	HST paid on Ascend License Fee		35.75
			<b><u>35.75</u></b>
3.	<b>Miscellaneous</b>		
	Ascend License Fee		275.00
	Bank Charges		175.00
	Filing Fees Paid to O/R		71.54
	Travel		2,820.20
			<u>3,341.74</u>
<b>TOTAL DISBURSEMENTS</b>			<b><u>3,377.49</u></b>

Net Receipts over Disbursements **45,339.01**  
**E&OE**

District of  
 Division No. 07 - Hamilton  
 Court No. 32-159215  
 Estate No. 32-159215

**In the matter of the Receivership of  
 STONEY CREEK PHARMA INC. O/A FRIENDLY PHARMACY  
 of the City of Hamilton, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
 As at October 23, 2023

**RECEIPTS**

1	Miscellaneous				
	Accounts Receivable	\$		24,585.03	
	Cash on Hand			475.20	
	HST Refund			42,481.47	
	Interest Allocation			2,081.89	
	Refunds - WSIB			91.17	
	Sales			752,376.95	
	Sale of Assets enbloc			926,359.53	
	<b>TOTAL RECEIPTS</b>				<b><u>1,748,451.24</u></b>

**DISBURSEMENTS**

2.	Federal and Provincial taxes				
	HST on Ascend License Fee			35.75	
	HST paid on Disbursements Exclusive of Fees			22,606.84	
	HST Paid on Legal Fees			2,481.81	
	HST Paid on Receiver's Fees			16,282.55	
					<b>41,406.95</b>
3.	Miscellaneous				
	Accounting and Professional Services			750.00	
	Adj & Costs re: Sale of Property			17,200.00	
	Ascend License Fee			275.00	
	Bank Charges			1,746.59	
	Casual Labour			81,676.68	
	Change of Locks			2,129.80	
	Cleaning Service			1,129.00	
	Computer Services			3,465.00	
	Courier			248.45	
	Discount Absorbed by Trustee			-17,216.60	
	Equipment Rental			392.36	
	Filing Fees Paid to Official Receiver			71.54	
	Insurance			4,790.88	
	Legal Fees			19,173.46	
	Occupation Rent			38,842.89	
	Office Expense			3.50	
	Other Misc. Disbursements			86,106.33	
	Payments to Secured Creditors			533,675.02	
	Payroll Deductions			17,448.25	
	Purchases			551,942.61	
	Receiver's fees and costs			151,761.75	
	Redirection of Mail			338.05	
	Repairs and Maintenance			1,672.50	
	Repayment of Receiver's Borrowings			88,500.00	
	Search Fees			8.00	
	Security			1,028.00	
	Stock Taking and Possession			2,239.00	
	Telephone			2,438.19	
	Travel			800.75	
	Utilities			2,805.94	
	Wages			56,228.17	
	WEPPA Priority Payments			3,580.45	
	WSIB			346.45	
				<u>1,655,598.01</u>	
	<b>TOTAL DISBURSEMENTS</b>				<b><u>1,697,004.96</u></b>

Net Receipts over Disbursements

**51,446.28**

E&OE

District of  
Division No. 09 - Toronto  
Court No. 31-459109  
Estate No. 31-459109

**In the matter of the Receivership of  
ST. MARY THEOTOKOS PHARMA INC. O/A SAIGON PHARMACY  
of the City of Toronto, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
As at October 23, 2023

**RECEIPTS**

1	Miscellaneous		
	HST Refund	35.75	
	Interest Allocation	81.72	
	Receiver Borrowing from Secured Creditor	11,634.00	
<b>TOTAL RECEIPTS</b>			<b><u>11,751.47</u></b>

**DISBURSEMENTS**

2	HST Paid on Ascend License Fee	35.75	
	HST Paid on Receiver's Fees	387.68	
			<b>423.43</b>
3	Miscellaneous		
	Ascend License Fee	275.00	
	Bank Charges	170.00	
	Filing Fees Paid to Official Receiver	71.54	
	Other Misc. Disbursements	8.00	
	Receiver's Fees and Costs	<u>2,982.15</u>	
		3,506.69	
<b>TOTAL DISBURSEMENTS</b>			<b><u>3,930.12</u></b>
Net Receipts over Disbursements			<b><u><u>7,821.35</u></u></b>
			<b>E&amp;OE</b>

District of  
 Division No. 09 - Toronto  
 Court No. 31-459111  
 Estate No. 31-459111

**In the matter of the Receivership of  
 TORONTO APOTHECARY PHARMA INC. O/A THE APOTHECARY SHOP  
 of the City of Toronto, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
 As at October 23, 2023

**RECEIPTS**

1	Miscellaneous				
	Accounts Receivable	\$	13,492.87		
	Cash on Hand		200.00		
	HST Refund		39,400.31		
	Interest Allocation		2,798.86		
	Pre-Bankrupty HST Refund		5,243.07		
	Refunds - Misc.		78.83		
	Sales		366,679.42		
	Sale of Assets en Bloc		520,098.29		
	<b>TOTAL RECEIPTS</b>				<b><u>947,991.65</u></b>

**DISBURSEMENTS**

2.	Federal and Provincial taxes				
	HST Paid on Ascend License Fee		35.75		
	HST Paid on Disbursements Exclusive of Fees		17,337.42		
	GST Paid on Disbursements Exclusive of Fees		254.80		
	HST Paid on Legal Fees		2,199.28		
	HST Paid on Receiver's Fees		19,362.53		
					<b>39,189.78</b>
3.	Miscellaneous				
	Accounting and Professional Services		750.00		
	Adjustments and Costs re: Sale of Property		19,000.00		
	Advertising		158.81		
	Ascend License Fee		275.00		
	Bank Charges		705.20		
	Casual Labour		70,674.00		
	Change of Locks		935.00		
	Cleaning Service		2,900.00		
	Computer Services		2,790.00		
	Courier		148.99		
	Discount Absorbed by Receiver		-17,840.35		
	Filing Fees Paid to Official Receiver		71.54		
	Insurance		4,052.16		
	Legal Fees		17,107.84		
	Occupation Rent		23,182.50		
	Office Expense		189.00		
	Other Misc. Disbursements		47,488.13		
	Payments to Secured Creditors		147,091.78		
	Payroll Deductions		4,814.73		
	Purchases		308,765.76		
	Purchases Expenses		413.10		
	Receiver's Fees and Costs		166,759.75		
	Redirection of Mail		338.05		
	Repairs & Maintenance		1,985.60		
	Repayment of Receiver's Borrowings		20,200.00		
	Search Fees		8.00		
	Security		1,387.50		
	Stock Taking and Possession		2,831.00		
	Telephone		2,772.78		
	Travel		176.26		
	Utilities		2,878.25		
	Wages		18,001.34		
	WEPPA Priority Payments		2,000.00		
	WSIB Premium		252.71		
			<u>853,264.43</u>		
	<b>TOTAL DISBURSEMENTS</b>				<b><u>892,454.21</u></b>
	Net Receipts over Disbursements				<b><u>55,537.44</u></b>
					<b>E&amp;OE</b>

District of  
Division No.  
Court No. 35-124611  
Estate No. 35-124611

**In the Matter of the Receivership of  
JM Westview Pharma Inc. o/a Mill Street Pharmacy  
of the Town of Tilbury, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
As at October 23, 2023

**RECEIPTS**

1	Miscellaneous		
	Cash in Bank	\$	10,093.72
	Interest allocation		395.96
	Receiver Borrowing from Secured Creditor		27,134.00
<b>TOTAL RECEIPTS</b>			<b><u>37,623.68</u></b>

**DISBURSEMENTS**

2.	<b>Federal and Provincial taxes</b>		
	HST paid on Ascend License Fee		35.75
	HST Paid on Legal Fees		1,547.65
			<b><u>1,583.40</u></b>

3.	<b>Miscellaneous</b>		
	Ascend License Fee		275.00
	Bank Charges		175.00
	Filing Fees Paid to O/R		71.54
	Legal Fees/Disbursements		<u>11,917.00</u>
			12,438.54

<b>TOTAL DISBURSEMENTS</b>			<b><u>14,021.94</u></b>
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Net Receipts over Disbursements			<b><u>23,601.74</u></b>
			<b>E&amp;OE</b>

District of  
Division No. 09 - Toronto  
Court No. 31-459114  
Estate No. 31-459114

**In the matter of the Receivership of  
WESTWAY HOLDINGS INC. O/A WESTWAY MEDICAL PHARMACY  
of the City of Toronto, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
As at October 23, 2023

**RECEIPTS**

1	Miscellaneous		
	Interest Allocation	75.84	
	Receiver Borrowing from Secured Creditor	8,967.00	
<b>TOTAL RECEIPTS</b>			<b><u>9,042.84</u></b>
2.	<b>Federal and Provincial taxes</b>		
	HST Paid on Ascend License Fee	35.75	
	HST Paid on Receiver's Fees	395.93	
			<b><u>431.68</u></b>
3	Miscellaneous		
	Ascend License Fee	275.00	
	Bank Charges	170.00	
	Filing Fees Paid to Official Receiver	71.54	
	Other Misc. Disbursements	8.00	
	Receiver's Fees and Costs	<u>3,045.65</u>	
		3,570.19	
<b>TOTAL DISBURSEMENTS</b>			<b><u>4,001.87</u></b>
Net Receipts over Disbursements			<b><u><u>5,040.97</u></u></b>
			<b>E&amp;OE</b>

District of Ontario  
Division No. 35 London  
Estate No. 35-124637

**In the matter of the Receivership of  
Sigma Healthcare Inc.  
of the Town of Tilbury, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
as at October 23, 2023

**RECEIPTS**

1	Miscellaneous		
	HST Collected	\$	635.88
	Interest Allocation		2,581.61
	Receiver Borrowing from Secured Creditor		100,000.00
	Sales		163,453.42
	Sales of Assets Enbloc		33,690.22
<b>TOTAL RECEIPTS</b>			<b>300,361.13</b>

**DISBURSEMENTS**

2.	Federal and Provincial taxes		
	HST paid on disbursements exclusive of fees		9,814.69
	HST Paid on Legal Fees		609.35
			10,424.04
3.	Miscellaneous		
	Ascend License Fee		275.00
	Bank Charges		307.72
	Casual Labour		61,478.90
	Change of Locks		710.00
	Cleaning Service		1,190.00
	Computer Services		2,345.00
	Courier		5,838.70
	Filing Fees Paid to Official Receiver		72.97
	Insurance		3,054.21
	Legal Fees/Disbursements		4,703.25
	Office Expense		210.00
	Operating Expense		200.00
	Payroll Deductions		5,661.03
	Payroll Services		5,000.00
	Purchases		133,217.13
	Redirection of Mail		345.55
	Repairs & Maintenance		1,150.00
	Security		1,154.93
	Stock Taking and Possession		1,556.00
	Telephone		787.53
	Travel		5,050.11
	Utilities		1,511.85
	Wages		19,622.86
			255,442.74
<b>TOTAL DISBURSEMENTS</b>			<b>265,866.78</b>

Net Receipts over Disbursements

**34,494.35**

**E&OE**



District of Ontario  
 Division No. 09 - Toronto  
 Court No. CV-20-00650853-00CL  
 Estate No. 31-459192

**In the matter of the Receivership of  
 ABU SEIFEIN BRIMLEY PHARMA INC. O/A BRIMLEY PHARMACY  
 of the City of Toronto, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
 As at October 23, 2023

**RECEIPTS**

1	Miscellaneous		
	Accounts Receivable	\$	52,600.00
	Cash in Bank		137,305.71
	Cash on Hand		2,860.00
	Interest Allocation		13,020.75
	HST Refund		44,035.54
	Misc. Receipt		300.00
	Receiver Borrowing from Secured Creditor		100,000.00
	Sales		638,566.17
	Sales of Assets		536,096.27
	<b>TOTAL RECEIPTS</b>		<b><u>1,524,784.44</u></b>

**DISBURSEMENTS**

2.	Federal and Provincial taxes		
	HST paid on Ascend License Fee		35.75
	HST paid on disbursements exclusive of fees		19,562.07
	HST paid on legal fees		3,110.80
	HST paid on Receivers Fees & Costs		20,866.89
			43,575.51
3.	Miscellaneous		
	Accounting and Professional Services		400.00
	Ascend License Fee		275.00
	Bank Charges		1,189.40
	Casual Labour		76,973.29
	Change of Locks		685.00
	Cleaning Service		9,890.00
	Computer Services		2,160.00
	Commission		18,000.00
	Courier		12,024.26
	Filing Fees Paid to Official Receiver		72.97
	Insurance		2,732.07
	Legal Fees and Disbursements		23,969.14
	Occupation Rent		39,834.13
	Office Expense		1,624.70
	Other Misc. Disbursements		5,913.30
	Out of Pocket Expenses		40.00
	Payroll Deductions		8,665.45
	Purchases		663,901.62
	Receivers Fees & Costs		160,499.25
	Redirection of Mail		170.55
	Repairs & Maintenance		5,603.48
	Security		114.40
	Stock Taking and Possession		1,530.00
	Telephone		3,907.44
	Travel		2,481.21
	Utilities		3,216.84
	Wages		41,473.60
	WSIB		162.15
			<u>1,087,509.25</u>
	<b>TOTAL DISBURSEMENTS</b>		<b><u>1,131,084.76</u></b>

Net Receipts over Disbursements	<u><u>393,699.68</u></u>
	E&OE

# APPENDIX 20

Canada Revenue  
AgencyAgence du revenu  
du Canada

February 8, 2022

Attention: Paula Amaral

4231 Sheppard Avenue East Inc.  
C/O MSI SPERGEL INC.  
200 - 505 CONSUMERS RD  
NORTH YORK ON M2J 4V8Account Number  
76383 1716 RT0001

Re: 4231 SHEPPARD AVENUE EAST INC.

We understand that you have been appointed receiver or receiver-manager for the above GST/HST registrant. Currently, the registrant owes goods and services tax / harmonized sales tax (GST/HST) of \$4,459.57.

Period outstanding	GST/HST payable	Penalty & interest	Total
2019-10-22 to 2019-12-31	\$3,900.00	\$559.57	\$4,459.57

Under the Excise Tax Act, \$3,900.00 of the above totals represents property of the Crown held in trust and does not form part of 4231 SHEPPARD AVENUE EAST INC.'s property, business, or estate. This is the case whether or not those funds are kept separate and apart from the registrant's own money or from the estate's assets.

You must pay the Receiver General for Canada \$3,900.00 out of the realization of any property subject to the trust created by subsection 222(3) of the Act before paying any other creditor. Please send us your payment right away. If this is not possible, please tell us when you will make the payment. Also, please tell us when you will pay the remaining balance of \$559.57.

As a receiver, you must collect and remit the registrant's GST/HST for the period you are acting as a receiver. You also must file the registrant's returns for any periods ending while you were acting as

receiver. This includes any returns the registrant did not file for a period ending in or immediately before the fiscal year you became receiver.

For more information or clarification, please call me at 416-729-0855.

Yours truly,

A handwritten signature in black ink, appearing to read 'M. Romeh', with a large, sweeping flourish at the end.

Mona Romeh  
Collections Officer  
Bankruptcy & Insolvency Unit

# APPENDIX 21

UNCLASSIFIED



Canada Revenue  
Agency

Agence du revenu  
du Canada

January 28, 2021

Account Number  
76357 2914 RT0001

MAPLE MEDI PHARMA INC.  
C/O MSI SPERGEL INC  
200 - 505 CONSUMERS RD  
NORTH YORK ON M2J 4V8

Dear Madam:

Re: MAPLE MEDI PHARMA INC. sometime carrying on business as MEDI PHARM 2 PHARMACY  
of the City of MAPLE in the Province of ONTARIO

Date of the bankruptcy: the 21st day of December, 2021

Please find enclosed our claim and supporting schedule in the above-noted insolvency event for the amount of \$523,025.62.

Issue dividend payment directly to the Receiver General quoting the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments to:

Canada Revenue Agency  
PO BOX 3800 STN A  
Sudbury ON P3A 0C3

Please send goods and services tax/harmonized sales tax (GST/HST) remittances, including dividend payments to the applicable tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more detailed breakdown of the debt, please contact the undersigned at (416) 729-0855.

Yours truly,

A handwritten signature in black ink, appearing to read 'Mona Romeh'.

Mona Romeh  
Collections Officer  
Bankruptcy & Insolvency Unit

Canada

Proof of Claim (Form 31)  
(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1), 81.3(8),  
81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e)  
and 66.14(b) of the Act)

Send all notices or correspondence regarding this claim to the following address:

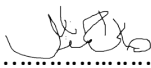
National Insolvency Office  
1 Front Street West  
2nd Floor Suite 100  
Toronto ON M5J 2X6  
Attention: Mona Romeh (1213)

In the matter of the bankruptcy of MAPLE MEDI PHARMA INC. sometime carrying on business as MEDI PHARM 2 PHARMACY of the City of Maple in the Province of Ontario, and the claim of Her Majesty the Queen in Right of Canada as represented by the Minister of National Revenue, creditor. I, Mona Romeh, of the City of Oakville in the Province of Ontario, do hereby certify:


1. That I am a resource officer/complex case officer of the Canada Revenue Agency.
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the bankruptcy namely the 21st day of December, 2021, and still is, indebted to the creditor in the sum of \$523,025.62, as specified in the statement of account attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled.
4. (X) UNSECURED CLAIM of \$518,974.32. That in respect of this debt, I do not hold any assets of the debtor as security.  
(X) PROPERTY CLAIM of \$4,051.30.  
That property holding a value equal to the debt enumerated in the Schedule "A" was in possession of the debtor and still remains in the possession of the debtor and (or) the trustee.
5. That, to the best of my knowledge, the above-named creditor is not related to the debtor within the meaning of section 4 of the Act, and has not dealt with the debtor in a non-arm's length manner.
6. That the following are the payments that I have received from, and the credits that I have allowed to the debtor within the three months immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.

\*\*\*NIL\*\*\*

Dated at the City of Oakville on January 28, 2022

  
.....

Witness

  
.....  
Signature of claimant

## Schedule "A"

Name: MAPLE MEDI PHARMA INC. sometime carrying on business as MEDI PHARM 2 PHARMACY

## Unsecured claim

## Excise Tax Act

Account number: **763572914 RT 0001**  
 Assessed periods: 2018-08-01 to 2020-11-25

Principal: \$461,613.06  
 Penalty and interest: \$ 27,603.72

-----  
 Total: \$518,282.51

## Income Tax Act (relating to payroll deductions for non deemed trust)

Account number: **763572914 RP0001**  
 Assessed period(s): 2019 and 2020  
 Penalty and interest: \$ 691.81

-----  
 Total: \$ 691.81  
 =====

**Total Unsecured**      **\$518,974.32**  
**Claim:**

## Property claim

## Income Tax Act (relating to payroll deductions for deemed trust)

Account number: **763572914 RP0001**  
 Assessed period(s): 2019 and 2020  
 Principal: \$4,051.30

-----  
 Total: \$4,051.30  
 =====

**Total Property claim:** \$4,051.30



# APPENDIX 22



Canada Revenue  
Agency

Agence du revenu  
du Canada

March 22, 2021

Account Number  
76212 3123

STONEY CREEK PHARMA INC.  
C/O MSI SPERGEL INC.  
200 - 505 CONSUMERS RD  
NORTH YORK ON M2J 4V8

Dear Madam:

Re: STONEY CREEK PHARMA INC.  
of the City of Toronto  
in the Province of Ontario  
Date of the bankruptcy: December 21, 2021

Please find enclosed our claim and supporting schedule in the above-noted insolvency event for the amount of \$164,928.58.

Issue dividend payment directly to the Receiver General quoting the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments to:  
Canada Revenue Agency  
PO BOX 3800 STN A  
Sudbury ON P3A 0C3

Please send goods and services tax/harmonized sales tax (GST/HST) remittances, including dividend payments to the applicable tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more detailed breakdown of the debt, please contact the undersigned at one of the telephone numbers provided in this letter.

Yours truly,

Mona Romeh  
Collections Officer  
Bankruptcy & Insolvency Unit

Enclosure(s)

Proof of Claim (Form 31)  
(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1), 81.3(8),  
81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e) and 66.14(b) of the Act)

Send all notices or correspondence regarding this claim to the following address:

National Insolvency Office  
1 Front Street West  
Toronto, ON  
M5J 2X6

Attention: Mona Romeh

In the matter of the bankruptcy of STONEY CREEK PHARMA INC. of the City of Toronto in the Province of Ontario, and the claim of Her Majesty the Queen in Right of Canada as represented by the Minister of National Revenue, creditor.

I, Mona Romeh, of the City of Oakville in the Province of Ontario, do hereby certify:

1. That I am a resource officer/complex case officer of the Canada Revenue Agency.
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the bankruptcy namely the 12th day of February, 2021, and still is, indebted to the creditor in the sum of \$164,928.58, as specified in the statement of account attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled.
4.  UNSECURED CLAIM of \$159,522.74. That in respect of this debt, I do not hold any assets of the debtor as security.  
 PROPERTY CLAIM of \$5,405.84. That property holding a value equal to the debt enumerated in the Schedule "A" was in possession of the debtor and still remains in the possession of the debtor and (or) the trustee. The claimant hereby claims an interest in all assets of the debtor up to the value of the property claim shown. The claimant is entitled to demand from the trustee the return of the property.
5. That, to the best of my knowledge, the above-named creditor is not related to the debtor within the meaning of section 4 of the Act, and has not dealt with the debtor in a non-arm's length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to the debtor within the three months immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.

**\*\*NIL\*\***

Sworn before me at the City of Toronto in the Province of Ontario, on March 22, 2022.

.....  
Commissioner of Oaths

.....  
Signature of Claimant

## Schedule "A"

Name: STONEY CREEK PHARMA INC.

## Unsecured claim

## Income Tax Act

(relating to payroll deductions for non deemed trust)

Account number: 76212 3123 RP0001

Assessed period(s): 2020

Penalty and interest: \$776.90

Total: \$776.90

## Excise Tax Act

Account number: 76212 3123 RT0001

Assessed period(s): 2018-10-01 to 2020-11-25

Principal: \$ 142,601.79

Penalty and interest: \$ 16,144.05

Total: \$ 158,745.84

=====

Total Unsecured claim \$ 159,522.74

## Property claim

## Income Tax Act

(relating to payroll deductions for deemed trust)

Account number: 76212 3123 RP0001

Assessed period(s): 2020

Principal: \$ 5,405.84

Penalty and interest \$ 0.00

Total: \$ 5,405.84

=====

Total Property claim: \$ 5,405.84

# APPENDIX 23

Canada Revenue  
AgencyAgence du revenu  
du Canada

National Insolvency Office

ATTENTION: PAULA AMARAL  
RIVER HILL PHARMACY LTD.  
C/O MSI SPERGEL INC.  
200 - 505 CONSUMERS RD  
NORTH YORK ON M2J 4V8Account Number  
83903 5748 RP0001

Subject: RIVER HILL PHARMACY LTD.

Account number: 83903 5748 RP0001

Date of Receivership: November 26, 2020

We understand that you have been appointed receiver or receiver-manager for River Hill Pharmacy Ltd. Currently, there is a debt owed to the Canada Revenue Agency for unremitted source deductions in the amount of \$13,019.65 for income tax, Canada Pension Plan (CPP) contributions and employment insurance (EI) premiums. Details of the debt are as follows:

Tax Year	Source deductions	Penalty & interest	Total
2019	\$ 871.12	\$ 178.52	\$ 1,049.64
2020	\$ 10,396.80	\$ 1,573.21	\$11,970.01
	\$ 11,267.92	\$ 1,577.53	\$13,019.65

Pursuant to the provisions of subsection 227(4) of the Income Tax Act (ITA), subsection 23(3) of the Canada Pension Plan (CPP), subsection 57(2) of the Unemployment Insurance Act (UIA) and subsection 86(2) of the Employment Insurance Act (EIA), the following amount which is included in the above totals, represents trust funds and forms no part of the property, business or estate of River Hill Pharmacy Ltd. in receivership. This is the case whether or not those funds are kept separate and apart from the company in receivership's own money or from the estate's assets.

Payment for the total amount of this trust, namely \$11,267.92, must be made to the Receiver General for Canada out of the realization of any property that is subject to these statutory trusts in priority to all other creditors.

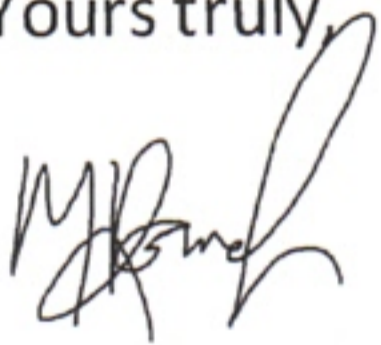
UNCLASSIFIED

Please advise when payment of this trust amount and the remaining balance of \$1,751.73, plus interest up to the date of payment will be forthcoming. Your attention is drawn to section 159 of the ITA, subsection 23(5) of the CPP, subsection 57(4.1) of the UIA and subsection 86(4) of the EIA.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the ITA for periods prior or subsequent to your appointment, tax deductions must be withheld and remitted in accordance with this subsection and Income Tax Regulations 101 and 108. Your attention is also directed to section 3 of the Unemployment Insurance (Collection of Premiums) Regulations, section 5 of the ETA and section 8 of the CPP Regulations.

If you require any further information, please contact Mona Romeh at (416) 729-0855.

Yours truly,

A handwritten signature in black ink, appearing to read 'M. Romeh', is written over the closing 'Yours truly,'.

Mona Romeh  
Collections Officer  
Bankruptcy & Insolvency Unit





Canada Revenue  
Agency

Agence du revenu  
du Canada

National Insolvency Office

ATTENTION: PAULA AMARAL  
RIVER HILL PHARMACY LTD.  
C/O MSI SPERGEL INC.  
200 - 505 CONSUMERS RD  
NORTH YORK ON M2J 4V8

Account Number  
83903 5748 RT0001

Dear Madam:

Subject: RIVER HILL PHARMACY LTD.

We understand that you have been appointed receiver or receiver-manager for the above GST/HST registrant. Currently, the registrant owes goods and services tax / harmonized sales tax (GST/HST) of \$997.58.

Period outstanding -----	GST/HST payable -----	Penalty & interest -----	Total -----
2020-10-01 to 2020-11-25	\$906.72	\$90.86	\$997.58

Under the Excise Tax Act, \$906.72 of the above totals represents property of the Crown held in trust and does not form part of RIVER HILL PHARMACY LTD.'s property, business, or estate. This is the case whether or not those funds are kept separate and apart from the registrant's own money or from the estate's assets.

You must pay the Receiver General for Canada \$906.72 out of the realization of any property subject to the trust created by subsection 222(3) of the Act before paying any other creditor. Please send us your payment right away. If this is not possible, please tell us when you will make the payment. Also, please tell us when you will pay the remaining balance of \$90.86.

As a receiver, you must collect and remit the registrant's GST/HST for the period you are acting as a receiver. You also must file the registrant's returns for any periods ending while you were acting as receiver. This includes any returns the registrant did not file for a period ending in or immediately before the fiscal year you became receiver.

For more information or clarification, please call me at (416) 729-0855.

Yours truly,

Mona Romeh  
Collections Officer  
Bankruptcy & Insolvency

# APPENDIX 24

Canada Revenue  
AgencyAgence du revenu  
du Canada

National Insolvency Office

ATTENTION: PAULA AMARAL  
TORONTO APOTHECARY PHARMA INC.  
C/O MSI SPERGEL INC.  
200 - 505 CONSUMERS RD  
NORTH YORK ON M2J 4V8

Account Number  
797869922 RP0001

## Subject:

TORONTO APOTHECARY PHARMA INC. sometime carrying on business as THE APOTHECARY SHOP

Account number: 79786 9922 RP0001

We were told that you have been appointed as receiver for the above-named. There is a debt owed to the Canada Revenue Agency for source deductions amounting to \$3,186.62 for income tax and Canada Pension Plan (CPP) contributions, as well as employment insurance (EI) premiums.

Details of the debt are as follows:

Tax Year:	2020
Tax deductions:	\$2,740.22
CPP:	\$0
EI:	\$0
Penalties and interest:	\$ 446.40
Total:	\$3,186.62

Further to the Income Tax Act, the Canada Pension Plan, and the Employment Insurance Act, the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of TORONTO APOTHECARY PHARMA INC. sometime carrying on business as THE APOTHECARY SHOP in receivership.

Federal income tax:	\$2,740.22
Provincial income tax:	\$0
CPP employee part:	\$0
EI employee part:	\$0
Total:	\$2,740.22

UNCLASSIFIED

Payment for the total amount of this trust, namely \$2,740.22, must be made to the Receiver General for Canada out of the realization of any property that is subject to these statutory trusts in priority to all other creditors.

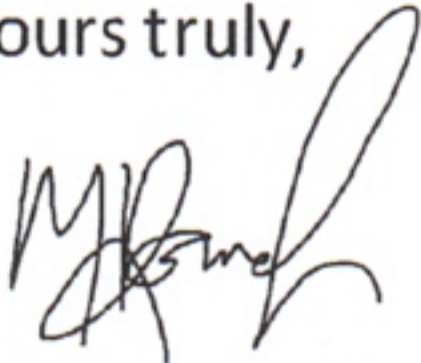
Please let us know when payment of this trust amount and the remaining balance of \$446.40 will be made.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the Income Tax Act for periods before or after your appointment, you must withhold tax deductions and remit payments in accordance with that subsection and sections 101 and 108 of the Income Tax Regulations.

Also, see section 5 of the Employment Insurance Act and section 8 of the Canada Pension Plan regulations.

If you require any further information, please contact Mona Romeh at (416) 729-0855.

Yours truly,

A handwritten signature in black ink, appearing to read 'Mona Romeh', written over a horizontal line.

Mona Romeh  
Collections Officer  
Bankruptcy & Insolvency Unit



Canada Revenue  
Agency

Agence du revenu  
du Canada

National Insolvency Office

ATTENTION: PAULA AMARAL  
TORONTO APOTHECARY PHARMA INC.  
C/O MSI SPERGEL INC.  
200 - 505 CONSUMERS RD  
NORTH YORK ON M2J 4V8

Account Number  
797869922 RT0001

Subject:

TORONTO APOTHECARY PHARMA INC. sometime carrying on business as THE APOTHECARY SHOP

Account number: 79786 9922 RP0001

We understand that you have been appointed receiver or receiver-manager for the above GST/HST registrant. Currently, the registrant owes goods and services tax / harmonized sales tax (GST/HST) of \$1,349.36.

Period outstanding	GST/HST payable	Penalty & interest	Total
-----	-----	-----	-----
2020-08-01 to 2020-10-31	\$ 970.95	\$ 23.42	\$1,060.18
2020-11-01 to 2020-11-25	\$ 265.76	\$ 89.23	\$ 289.18
	=====	=====	=====
	\$1,236.71	\$112.65	\$1,349.36

Under the Excise Tax Act, \$1,236.71 of the above totals represents property of the Crown held in trust and does not form part of TORONTO APOTHECARY PHARMA INC. sometime carrying on business as THE APOTHECARY SHOP's property, business, or estate. This is the case whether or not those funds are kept separate and apart from the registrant's own money or from the estate's assets.

You must pay the Receiver General for Canada \$1,236.71 out of the realization of any property subject to the trust created by subsection 222(3) of the Act before paying any other creditor. Please send us your payment right away. If this is not possible, please tell us when you will make the payment. Also, please tell us when you will pay the remaining balance of \$112.65.

UNCLASSIFIED

As a receiver, you must collect and remit the registrant's GST/HST for the period you are acting as a receiver. You also must file the registrant's returns for any periods ending while you were acting as receiver. This includes any returns the registrant did not file for a period ending in or immediately before the fiscal year you became receiver.

For more information or clarification, please call us at (416) 729-0855.

Yours truly,

A handwritten signature in black ink, appearing to read 'M. Romeh', written in a cursive style.

Mona Romeh  
Collections Officer  
Bankruptcy & Insolvency Unit

# APPENDIX 25

UNCLASSIFIED



Canada Revenue  
Agency

Agence du revenu  
du Canada

March 22, 2021

Account Number  
786459719 RP0001

JUBILEE PROPERTY INVESTMENTS INC.  
C/O MSI SPERGEL INC  
200 - 505 CONSUMERS RD  
NORTH YORK ON M2J 4V8

Dear Madam:

Re: JUBILEE PROPERTY INVESTMENTS INC.  
of the City of Gormley  
in the Province of Ontario  
Date of the bankruptcy: August 11, 2021

Please find enclosed our claim and supporting schedule in the above-noted insolvency event for the amount of \$39,555.05.

Issue dividend payment directly to the Receiver General quoting the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments to:  
Canada Revenue Agency  
PO BOX 3800 STN A  
Sudbury ON P3A 0C3

Please send goods and services tax/harmonized sales tax (GST/HST) remittances, including dividend payments to the applicable tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more detailed breakdown of the debt, please contact the undersigned at one of the telephone numbers provided in this letter.

Yours truly,

Mona Romeh  
Collections Officer  
Bankruptcy & Insolvency Unit

Enclosure(s)

Canada



Proof of Claim (Form 31)  
(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1), 81.3(8),  
81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e) and 66.14(b) of the Act)

Send all notices or correspondence regarding this claim to the following address:

National Insolvency Office  
1 Front Street West  
Toronto, ON  
M5J 2X6

Attention: Mona Romeh

In the matter of the bankruptcy of JUBILEE PROPERTY INVESTMENTS INC. of the City of GORMLEY in the Province of Ontario, and the claim of Her Majesty the Queen in Right of Canada as represented by the Minister of National Revenue, creditor.

I, Mona Romeh, of the City of Oakville in the Province of Ontario, do hereby certify:

1. That I am a resource officer/complex case officer of the Canada Revenue Agency.
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the bankruptcy namely the 11th day of August, 2021, and still is, indebted to the creditor in the sum of \$39,555.05, as specified in the statement of account attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled.
4. (X) UNSECURED CLAIM of \$30,875.70. That in respect of this debt, I do not hold any assets of the debtor as security.

(X) PROPERTY CLAIM of \$8,679.35.

That property holding a value equal to the debt enumerated in the Schedule "A" was in possession of the debtor and still remains in the possession of the debtor and (or) the trustee. The claimant hereby claims an interest in all assets of the debtor up to the value of the property claim shown. The claimant is entitled to demand from the trustee the return of the property.

5. That, to the best of my knowledge, the above-named creditor is not related to the debtor within the meaning of section 4 of the Act, and has not dealt with the debtor in a non-arm's length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to the debtor within the three months immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.

\*\*\*NIL\*\*\*

Sworn before me at the City of Toronto in the Province of Ontario, on March 22, 2022.

.....

Commissioner for Oaths

.....

Signature of Claimant

## Schedule "A"

Name: JUBILEE PROPERTY INVESTMENTS INC.

## Unsecured claim

## Income Tax Act

(relating to payroll deductions for non deemed trust)

Account number:	78645 9719 RP0001
Assessed period(s):	2018, 2019, 2020, 2021
Principal:	\$27,772.16
Penalty and interest:	\$ 3,103.54
Total:	\$30,875.70

**Total Unsecured claim \$30,875.70**

## Property claim

## Income Tax Act

(relating to payroll deductions for deemed trust)

Account number:	78645 9719 RP0001
Assessed period(s):	2018
Principal:	\$8,679.35
Penalty and interest:	\$ 0.00
Total:	\$8,679.35

**Total Property claim \$8,679.35**

# APPENDIX 26



AA STBMA

AUG 11 2022

5/8/2022

00000015

**MSI SPERGEL INC**  
**PAULA AMARAL**  
 200-505 Consumers Rd  
 Toronto ON M2J 4V8

Payment Office/Bureau de paiement  
 WEPP MSA Payment Office /  
 Bureau de Paiement de PPS relevé de comp  
 PO Box 2222  
 Matane QC G4W 4R8

Page 1 / 2

Please retain this portion / Veuillez s.v.p. conserver cette partie

Statement of Accounts/Relevé de comptes

Name / Nom	Client ID / Id. du client	Total Balance / Solde total	Statement Date / Date du relevé	Due Date / Date d'échéance	Minimum Payment / Paiement minimum
MSI SPERGEL INC	35-124637YY	440.83	5/8/2022	4/9/2022	0.00

Summary of Accounts/Sommaire des comptes

Program / Programme	Previous Balance / Solde précédent	Establishments / Établissements (+)	Interest / Intérêt (+)	Payments / Paiements (-)	Adjustments / Ajustements (+/-)	Current Balance / Solde actuel
Wage Earner Protection Program / WEPP Employer Super Priority / Programme de protection des salariés PPS - Employeur priorité super	440.83	0.00	0.00	0.00	0.00	440.83
<b>Total</b>	<b>440.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>440.83</b>

PLEASE SEE REVERSE FOR FURTHER DETAILS / S.V.P. VOIR AU VERSO POUR DE PLUS AMPLES RENSEIGNEMENTS

35-124637YYYY0000004400000000

Client ID / Id. du client	Total Balance / Solde total	Statement Date / Date du relevé	Due Date / Date d'échéance	Minimum Payment / Paiement minimum
35-124637YY	440.83	5/8/2022	4/9/2022	0.00

MSI SPERGEL INC  
 PAULA AMARAL  
 200-505 Consumers Rd  
 Toronto ON M2J 4V8

Select only one program to direct your payment / Choisissez seulement un programme afin d'orienter votre paiement :

WEPR / PPSR

# APPENDIX 27

Canada Revenue  
AgencyAgence du revenu  
du Canada

March 8, 2022

Attention: Paula Amaral

Abu Seifein Brimley Pharma Inc. o/a Brimley Pharmacy  
 C/O MSI SPERGEL INC.  
 200 - 505 CONSUMERS RD  
 NORTH YORK ON M2J 4V8

Account Number  
 713057487 RT0001

Subject: ABU SEIFEIN BRIMLEY PHARMA INC. sometime carrying on business as BRIMLEY PHARMACY  
 Account number: 713057487 RT0001

We were told that you have been appointed as receiver for the above-named. There is a debt owed to the Canada Revenue Agency for source deductions amounting to \$17,277.16 for income tax and Canada Pension Plan (CPP) contributions, as well as employment insurance (EI) premiums.

Details of the debt are as follows:

Tax Years:	2019 and 2020
Tax deductions:	\$14,153.41
CPP:	\$0.00
EI:	\$0.00
Penalties & Interest:	\$3,123.75

Further to the Income Tax Act, the Canada Pension Plan, and the Employment Insurance Act, the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of ABU SEIFEIN BRIMLEY PHARMA INC. sometime carrying on business as BRIMLEY PHARMACY in receivership:

Federal income tax:	\$10,562.27
Provincial income tax:	\$3,591.14
CPP employee part:	\$0
EI employee part:	\$0
Total:	\$14,153.41

Payment for the total amount of this trust, namely \$14,153.41, must be made to the Receiver General for Canada out of the realization of any property that is subject to these statutory trusts in priority to all other creditors.

Please let us know when payment of this trust amount and the remaining balance of \$3,123.75 will be made.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the Income Tax Act for periods before or after your appointment, you must withhold tax deductions and remit payments in accordance with that subsection and sections 101 and 108 of the Income Tax Regulations.

Also, see section 5 of the Employment Insurance Act and section 8 of the Canada Pension Plan regulations.

If you require any further information, please contact Mona Romeh at (416) 729-0855.

Yours truly,

A handwritten signature in black ink, appearing to read 'Mona Romeh', is positioned below the closing 'Yours truly,'.

Mona Romeh  
Collections Officer  
Bankruptcy & Insolvency Unit



# APPENDIX 28



MAR 20 2022

MAR 29 2022

20/3/2022

00000002

**MSI SPERGEL INC.**  
**SUSAN DOWNEY**  
 200-505 Consumers Rd  
 Toronto ON M2J 4V8

Payment Office/Bureau de paiement  
 WEPP MSA Payment Office /  
 Bureau de Paiement de PPS relevé de comp  
 PO Box 2222  
 Matane QC G4W 4R8

*AABRIM-r*

Page 1 / 2

Please retain this portion  
 Veuillez s.v.p. conserver cette partie

Statement of Accounts/Relevé de comptes

Name Nom	Client ID Id. du client	Total Balance Solde total	Statement Date Date du relevé	Due Date Date d'échéance	Minimum Payment Paiement minimum
MSI SPERGEL INC.	31-459192YY	8,474.90	20/3/2022	19/4/2022	0.00

Summary of Accounts/Sommaire des comptes

Program Programme	Previous Balance Solde précédent	Establishments Établissements (+)	Interest Intérêt (+)	Payments Paiements (-)	Adjustments Ajustements (+/-)	Current Balance Solde actuel
Wage Earner Protection Program WEPP Employer Super Priority Programme de protection des salariés PPS - Employeur priorité super	\$2,940.93	0.00	0.00	0.00	0.00	2,940.93
Wage Earner Protection Program WEPP Employer non-secured Programme de protection des salariés PPS Employeur mont non-garanti	\$5,533.97	0.00	0.00	0.00	0.00	5,533.97
<b>Total</b>	<b>8,474.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,474.90</b>

PLEASE SEE REVERSE FOR FURTHER DETAILS / S.V.P. VOIR AU VERSO POUR DE PLUS AMPLES RENSEIGNEMENTS

31-459192YYYY0000084740000000

Client ID Id. du client	Total Balance Solde total	Statement Date Date du relevé	Due Date Date d'échéance	Minimum Payment Paiement minimum
31-459192YY	8,474.90	20/3/2022	19/4/2022	0.00

MSI SPERGEL INC.  
 SUSAN DOWNEY  
 200-505 Consumers Rd  
 Toronto ON M2J 4V8

Select only one program to direct your payment  
 Choisissez seulement un programme afin  
 d'orienter votre paiement :

WEPP / PPSR

Tab C

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE MR. ) WEDNESDAY, THE 1<sup>ST</sup>  
 )  
JUSTICE OSBORNE ) DAY OF NOVEMBER, 2023

**1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.**

Applicants

- and -

**4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC.,  
BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER  
HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST.  
MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC.,  
STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC., and OLDE WALKERVILLE HOLDINGS INC.**

Respondents

**DISCHARGE ORDER**

THIS MOTION, made by msi Spergel Inc. in its capacity as the Court-appointed receiver (the "**Receiver**") of the undertaking, property and assets of the Respondents, for an order:

1. approving the activities of the Receiver as set out in the Sixth Report dated October 23, 2023 (the "**Sixth Report**");
2. approving the fees and disbursements of the Receiver from the period from January 1, 2022 to and including August 31, 2023 along with the estimated fees to complete the administration and of its counsel; for the period from November 1, 2021 to and including August 31, 2023 along with the estimated fees to complete the administration in the

estates of the Respondents and in the interim receiverships of Anoop Brighton Pharma Inc. and Capital Pharmacy Inc.;

3. Increasing the Receiver's Borrowings Charge (as defined in the Order dated September 7, 2021 with respect to the estate of Sigma Healthcare Inc. ("**Sigma**")) from \$100,000 to \$250,000;
4. approving the distribution of the remaining proceeds available in the estates of the Respondents; and
5. discharging msi Spergel Inc. as Receiver of the undertaking, property and assets of the Respondents; and
6. releasing msi Spergel Inc. from any and all liability, as set out in paragraph 6 of this Order,

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Fifth Report, the affidavits of Mukul Manchanda sworn October 23, 2023 and of Joël Turgeon sworn October 23, 2023 as to fees (the "**Fee Affidavits**"), and on hearing the submissions of counsel for the Receiver, and those other parties as may appear on the Counsel Slip;

1. THIS COURT ORDERS that the activities of the Receiver, as set out in the Fifth Report, including the Receiver's Statements of Receipts and Disbursements for each of the Respondents for the period ending August 31, 2023, are hereby approved.
2. 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, including the amounts estimated to completion of the administration of the estates of the Respondents and in the interim receiverships of Anoop Brighton Pharma Inc. and Capital Pharmacy Inc., are hereby approved.
3. THIS COURT ORDERS that the Receiver's Borrowings Charge (as defined in the Order dated September 7, 2021 with respect to the estate of Sigma) is hereby increased from \$100,000 to \$250,000.

4. THIS COURT ORDERS that, after payment of the fees and disbursements herein approved, the Receiver is authorized to distribute the funds in the estates of the Respondents as set out in paragraphs 69 to 107 of the Sixth Report.

5. THIS COURT ORDERS that upon payment of the amounts set out in paragraph 3 hereof and upon the Receiver filing a certificate certifying that it has completed the other activities described in the Report, the Receiver shall be discharged as Receiver of the undertaking, property and assets of the Respondents, 4231 Sheppard Avenue East Inc, Abu Seifein Brimley Pharma Inc., Bless Hui Pharma Inc., JG Windsor Inc., Jubilee Property Investors Inc., Maple Medi Pharma Inc., River Hill Pharmacy Ltd., Sigma, Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., and Olde Walkerville Holdings Inc., provided however that notwithstanding its discharge herein (a) 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 (b) 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 Ernst & Young Inc. in its capacity as Receiver.

6. THIS COURT ORDERS AND DECLARES that msi Spergel Inc. is hereby released and discharged from any and all liability that msi Spergel Inc. now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of msi Spergel Inc. 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, msi Spergel Inc. 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.

**1951584 ONTARIO INC. (formerly DESANTE  
FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.**

Applicants

-and-

**4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY  
PHARMA INC., BLESS HUI PHARMA INC., JG WINDSOR INC., JM  
WESTVIEW PHARMA INC., JUBILEE PROPERTY INVESTMENTS  
INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD.,  
SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC.,  
ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA  
INC., TORONTO APOTHECARY PHARMA INC., WESTWAY  
HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.**

Respondents

**Court File No. CV-20-00650853-00CL**

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST  
Proceeding commenced in TORONTO**

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**DISCHARGE ORDER**

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**RECONSTRUCT LLP**

200 Bay Street, Suite 2305, Box 120  
Toronto (ON) M5J 2J3

**Brendan Bissell** (LSO# 40354V)

Tel: (416) 613-0066

Email: [bbissell@reconllp.com](mailto:bbissell@reconllp.com)

**Joël Turgeon** (LSO #80984R)

Tel: (416) 613-8281

Email: [jturgeon@reconllp.com](mailto:jturgeon@reconllp.com)

Lawyers for msi Spergel Inc. in its capacity as court-appointed receiver of  
the Respondents

Tab D



Court File No. ~~\_\_\_\_\_~~ CV-20-00650853-00CL

ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

THE HONOURABLE ~~\_\_\_\_\_~~ MR. ) ~~WEEKDAY~~ WEDNESDAY, THE # 1<sup>ST</sup>  
JUSTICE ~~\_\_\_\_\_~~ OSBORNE ) DAY OF ~~MONTH~~ NOVEMBER,  
20~~YR~~2023

~~B E T W E E N:~~

1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and  
CWB MAXIUM FINANCIAL INC.

~~PLAINTIFF~~ Applicants

~~Plaintiff~~

- and -

4231 SHEPPARD AVENUE EAST INC., ABU SEIFEIN BRIMLEY PHARMA INC.,  
BLESS HUI PHARMA INC., JG WINDSOR INC., JM WESTVIEW PHARMA INC.,  
JUBILEE PROPERTY INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER  
HILL PHARMACY LTD., SIGMA HEALTHCARE INC., SJ EAST PHARMA INC., ST.  
MARY COOKSVILLE PHARMA INC., ST. MARY THEOTOKOS PHARMA INC.,  
STONEY CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC.,  
WESTWAY HOLDINGS INC., and OLDE WALKERVILLE HOLDINGS INC.

~~DEFENDANT~~ Respondents

~~Defendant~~

**DISCHARGE ORDER**

THIS MOTION, made by ~~{RECEIVER'S NAME}~~ msi Spergel Inc. in its capacity as the Court-appointed receiver (the "Receiver") of the undertaking, property and assets of ~~{DEBTOR}~~ (the "~~Debtor~~") Respondents, for an order:

1. approving the activities of the Receiver as set out in the ~~report of the Receiver~~ Sixth Report dated ~~{DATE}~~ October 23, 2023 (the "~~“Sixth Report”~~");

2. approving the fees and disbursements of the Receiver ~~and its counsel;~~ from the period from January 1, 2022 to and including August 31, 2023 along with the estimated fees to complete the administration and of its counsel; for the period from November 1, 2021 to and including August 31, 2023 along with the estimated fees to complete the administration in the estates of the Respondents and in the interim receiverships of Anoop Brighton Pharma Inc. and Capital Pharmacy Inc.;
3. Increasing the Receiver's Borrowings Charge (as defined in the Order dated September 7, 2021 with respect to the estate of Sigma Healthcare Inc. ("Sigma")) from \$100,000 to \$250,000;
4. ~~3.~~ approving the distribution of the remaining proceeds available in the ~~estate~~ estates of the ~~Debtor~~ Respondents; ~~{and}~~
5. ~~4.~~ discharging ~~[RECEIVER'S NAME]~~ msi Spergel Inc. as Receiver of the undertaking, property and assets of the ~~Debtor~~ Respondents; and
6. ~~5.~~ releasing ~~[RECEIVER'S NAME]~~ msi Spergel Inc. from any and all liability, as set out in paragraph ~~56~~ 56 of this Order<sup>†</sup>,

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Fifth Report, the affidavits of ~~the Receiver and its counsel~~ Mukul Manchanda sworn October 23, 2023 and of Joël Turgeon sworn October 23, 2023 as to fees (the "Fee Affidavits"), and on hearing the submissions of counsel for the Receiver, ~~no one else appearing although served as evidenced by the Affidavit of [NAME] sworn [DATE], filed<sup>2</sup> and those other parties as may appear on the Counsel Slip;~~

1. THIS COURT ORDERS that the activities of the Receiver, as set out in the Fifth Report, including the Receiver's Statements of Receipts and Disbursements for each of the Respondents for the period ending August 31, 2023, are hereby approved.

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<sup>†</sup> If this relief is being sought, stakeholders should be specifically advised, and given ample notice. See also Note 4, below.

<sup>2</sup> This model order assumes that the time for service does not need to be abridged.

2. 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, [including the amounts estimated to completion of the administration of the estates of the Respondents and in the interim receiverships of Anoop Brighton Pharma Inc. and Capital Pharmacy Inc.](#), are hereby approved.

3. [THIS COURT ORDERS that the Receiver's Borrowings Charge \(as defined in the Order dated September 7, 2021 with respect to the estate of Sigma\) is hereby increased from \\$100,000 to \\$250,000.](#)

4. ~~3.~~ THIS COURT ORDERS that, after payment of the fees and disbursements herein approved, the Receiver ~~shall pay the monies remaining in its hands to [NAME OF PARTY]~~<sup>3</sup> [is authorized to distribute the funds in the estates of the Respondents as set out in paragraphs 69 to 107 of the Sixth Report.](#)

5. ~~4.~~ THIS COURT ORDERS that upon payment of the amounts set out in paragraph ~~33~~ hereof ~~and upon the Receiver filing a certificate certifying that it has completed the other activities described in the Report,~~ the Receiver shall be discharged as Receiver of the undertaking, property and assets of the ~~Debtor~~ [Respondents, 4231 Sheppard Avenue East Inc, Abu Seifein Brimley Pharma Inc., Bless Hui Pharma Inc., JG Windsor Inc., Jubilee Property Investors Inc., Maple Medi Pharma Inc., River Hill Pharmacy Ltd., Sigma, Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., and Olde Walkerville Holdings Inc.](#), provided however that notwithstanding its discharge herein (a) 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 (b) 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 ~~[RECEIVER'S NAME]~~ [Ernst & Young Inc.](#) in its capacity as Receiver.

6. ~~5.~~ THIS COURT ORDERS AND DECLARES that ~~[RECEIVER'S NAME]~~ [msi Spergel Inc.](#) is hereby released and discharged from any and all liability that ~~[RECEIVER'S NAME]~~ [msi Spergel Inc.](#) now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of ~~[RECEIVER'S NAME]~~ [msi Spergel Inc.](#) while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the Receiver's part.

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<sup>3</sup> ~~This model order assumes that the material filed supports a distribution to a specific secured creditor or other party.~~

Without limiting the generality of the foregoing, ~~[RECEIVER'S NAME]~~ [msi Spergel Inc.](#) 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.<sup>4</sup>

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<sup>4</sup>~~The model order subcommittee was divided as to whether a general release might be appropriate. On the one hand, the Receiver has presumably reported its activities to the Court, and presumably the reported activities have been approved in prior Orders. Moreover, the Order that appointed the Receiver likely has protections in favour of the Receiver. These factors tend to indicate that a general release of the Receiver is not necessary. On the other hand, the Receiver has acted only in a representative capacity, as the Court's officer, so the Court may find that it is appropriate to insulate the Receiver from all liability, by way of a general release. Some members of the subcommittee felt that, absent a general release, Receivers might hold back funds and/or wish to conduct a claims bar process, which would unnecessarily add time and cost to the receivership. The general release language has been added to this form of model order as an option only, to be considered by the presiding Judge in each specific case. See also Note 1, above.~~

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-and-

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Applicants

Respondents

Court File No. CV-20-00650853-00CL

ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST  
Proceeding commenced in TORONTO

DISCHARGE ORDER

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Lawyers for msi Spergel Inc. in its capacity as court-appointed receiver of the Respondents

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<b>Summary report:</b>	
<b>Litera Compare for Word 11.5.0.74 Document comparison done on 10/23/2023 8:48:42 PM</b>	
<b>Style name:</b> Default Style	
<b>Intelligent Table Comparison:</b> Active	
<b>Original DMS:</b> nd://1397-6648-5768/1/receivership-discharge-order-EN.doc	
<b>Modified DMS:</b> nd://1386-7563-9048/1/Draft Discharge Order.doc	
<b>Changes:</b>	
<u>Add</u>	57
<del>Delete</del>	93
<del>Move From</del>	0
<u>Move To</u>	0
<u>Table Insert</u>	1
<del>Table Delete</del>	0
<u>Table moves to</u>	0
<del>Table moves from</del>	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
<b>Total Changes:</b>	<b>151</b>

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

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- and -

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PHARMACY LTD., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC., ST.  
MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO  
APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE WALKERVILLE  
HOLDINGS INC.**

Respondents

**SERVICE LIST  
(as of October 23, 2023)**

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Applicants

-and-

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HOLDINGS INC. and OLDE WALKERVILLE HOLDINGS INC.**

Respondents

**Court File No. CV-20-00650853-00CL**

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST  
Proceeding commenced in TORONTO**

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**MOTION RECORD OF THE RECEIVER  
(Discharge – returnable November 1, 2023)**

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**RECONSTRUCT LLP**

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