

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

and

AHM TRANSPORT INC., AISHKA EXPRESS 2016 INC., AISHKA EXPRESS
INC., AISHKA RECYCLING INC. and TANUSH TRANSPORT INC.

Respondents

COSTS SUBMISSIONS OF RECEIVER

(Receiver's Motion for a Finding of Contempt)

June 10, 2026

HARRISON PENZA LLP

Barristers & Solicitors
130 Dufferin Avenue, Suite 1101
London, ON N6A 5R2

Timothy C. Hogan (LSO #36553S)

Victoria Adams (LSO#895310)

Tel: 519-679-9660

Fax: 519-667-3362

Email: thogan@harrisonpensa.com

Email: vadams@harrisonpensa.com

Lawyers for the Receiver,
msi Spergel inc.

TO: Service List

1. msi Spergel inc., in its capacity as court-appointed Receiver (in such capacity, the “**Receiver**”) of AHM Transport Inc., Aishka Express 2016 Inc., Aishka Express Inc. (“**Aishka**”), Tanush Transport Inc. (“**Tanush**”), and Aishka Recycling Inc. (collectively, the “**Debtors**”), respectfully submits that it should be awarded its costs for the Recovery Motion (as defined herein), as it relates to the Asset Recovery Order, and the Contempt Motion (as defined herein) on a full indemnity basis, and that such costs should be payable by Puvanenthiran Jeyabalasingam personally. The Receiver’s Bill of Costs for these motions (which include its counsel’s costs) is attached as **Schedule “A”** hereto.
2. The Receiver respectfully submits that this Court, in exercising its discretion to award full indemnity costs to the Receiver, should consider the following factors outlined in Rule 57.01(1):¹ the apportionment of liability; the conduct of the Debtors and the Principals (as defined herein) that tended to unnecessarily lengthen the duration of these proceedings; the Debtors’ and the Principals’ refusal to provide particulars as to the Missing Property as ordered²; and the importance to the justice system as a whole of deterring the wanton disregard of Court orders and unjustified extension of civil proceedings.
3. Ultimately, the Court must award an amount of costs that is objectively reasonable, fair, and proportionate in the circumstances of the case,³ while having regard to the importance, complexity, novelty and any compressed or extended timeline of the proceedings.⁴ In contempt proceedings specifically, the seriousness of the conduct and its effect on the administration of justice are relevant considerations.⁵

The Recovery Motion and the Asset Recovery Order

4. Through its administration of the receivership, the Receiver discovered that the records of the Debtors, along with 21 assets were unaccounted for, unavailable to the Receiver, and

¹ R.R.O. 1990, Reg. 194: *Rules of Civil Procedure* at r [57.01\(1\)](#).

² If same had been provided in a timely matter the motions would not have been required.

³ *Apotex Inc. v. Eli Lilly Canada Inc.*, 2022 ONCA 587 (CanLII) at [paras 61 to 65](#).

⁴ *In Re Hudson's Bay Company*, 2026 ONSC 1331 (CanLII) at [paras 50 to 57](#).

⁵ *Castillo v. Xela Enterprises Ltd.*, 2022 ONSC 6696 (CanLII) at paras [8](#) and [14 to 24](#), aff’d at 2024 ONCA 141 (CanLII) at [paras 112-117](#).

their whereabouts unknown (the “**Missing Property**”, and as defined and itemized at paragraph 13 of the First Report of the Receiver dated April 24, 2025 (the “**First Report**”)).

5. Despite numerous requests for compliance, the Debtors and the Principals (being Puvanenthiran Jeyabalasingam and Thushitha Puvanenthiran) neglected or otherwise refused to provide any particulars in respect of the Missing Property. With its mandate stalled, the Receiver was obligated to seek the Court’s assistance to recover the Missing Property (the “**Recovery Motion**”).
6. At the return of the Recovery Motion on May 6, 2025, counsel for the Respondents requested an adjournment for the purposes of providing particulars of the Missing Property, to which the Receiver agreed on the basis that the Recovery Motion would not be necessary if the Missing Property became available.
7. It was not until May 21, 2025, that the Respondents’ counsel provided two addresses where certain of the Missing Property may be located. The Receiver filed a Supplemental Report to inform the Court of this late-stage development. Without confirmation of which of the Missing Property were located at either of the addresses, the Asset Recovery Order was issued on May 22, 2025.

The Demands for Compliance with the Asset Recovery Order

8. In the face of the Asset Recovery Order, the Debtors and the Principals failed to provide any particulars of the Missing Property to the Receiver. The Receiver delivered two formal Demands to the Debtors in this respect, both of which went unanswered.
9. With the Demands ignored and the Missing Property outstanding, the Receiver was obligated to bring a further motion seeking the Court’s assistance to recover the Missing Property, and to declare the Debtors and the Principals in contempt of Court for their breach of the Asset Recovery Order (the “**Contempt Motion**”).

10. Despite the endorsed timetable for the Contempt Motion, the Debtors did not deliver the responding affidavit of Mr. Jeyabalasingam until April 30, 2026 (the “**Responding Affidavit**”), being one business day before the hearing of the Contempt Motion. The Receiver immediately prepared an Aide Memoire to advise the Court that it was no longer prepared to proceed on May 4, 2026, considering the Responding Affidavit.
11. The Responding Affidavit stated that nine of the Missing Property were delivered to Ritchie Bros. Auctioneers (Canada) Ltd. (the “**Auctioneer**”) in June of 2025. Upon learning this new information, the Receiver immediately contacted the Auctioneer, who confirmed that only three of the Missing Property were delivered in June of 2025.
12. The Receiver attended before the Honorable Justice Stribopoulos on May 29, 2026, in respect of criminal proceedings against Aishka, Tanush, and the Principals for outstanding liabilities to the Canada Revenue Agency (“**CRA**”) exceeding \$26,000,000, and obtained an Order declaring that records of the Aishka and Tanush will be released to the Receiver upon completion of the CRA investigation.

Conclusion

13. At all material times, the Debtors were aware of the Asset Recovery Order and their obligations thereunder, and the fact that, to the Receiver’s knowledge, all of the Missing Property and information as to its whereabouts remained outstanding. Despite the foregoing, the Debtors did not respond to Demands and remained silent in respect of the Contempt Motion until April 30, 2026.
14. In light of the foregoing misconduct and the significant indebtedness owing by Aishka and Tanush to the CRA, it is the Receiver’s respectful submission that it should be fully indemnified for its costs incurred to recover the Missing Property, and that such costs should be payable outside of the receivership by Mr. Puvanenthiran personally in the sum of \$64,574.97.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 10th day of June, 2026.



HARRISON PENZA LLP

Barristers & Solicitors
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London, ON N6A 5R2

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Email: vadams@harrisonpensa.com

Lawyers for the Receiver,
msi Spergel inc.

SCHEDULE "A"

Court File No. CV-24-00725055-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

and

AHM TRANSPORT INC., AISHKA EXPRESS 2016 INC., AISHKA EXPRESS
INC., AISHKA RECYCLING INC. and TANUSH TRANSPORT INC.

Respondents

BILL OF COSTS

June 10, 2026

HARRISON PENZA LLP

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130 Dufferin Avenue, Suite 1101
London, ON N6A 5R2

Timothy C. Hogan (LSO #36553S)

Victoria Adams (LSO#89531O)

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Lawyers for the Receiver,
msi Spergel inc.

TO: Service List

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TAB A

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

AHM TRANSPORT INC., AISHKA EXPRESS 2016 INC., AISHKA EXPRESS INC., AISHKA
RECYCLING INC. and TANUSH TRANSPORT INC.

Respondents

SUMMARY OF BILL OF COSTS

TOTAL COSTS

RECEIVER'S COUNSEL TOTAL	\$41,328.04
RECEIVER'S TOTAL	<u>\$23,246.93</u>
TOTAL	<u>\$64,574.97</u>

BILL OF COSTS OF THE RECEIVER'S COUNSEL

TOTAL FEES	\$33,323.50
TOTAL DISBURSEMENTS	\$3,330.74
HST ON FEES	\$4,332.06
HST ON DISBURSEMENTS	<u>\$341.74</u>
TOTAL	<u>\$41,328.04</u>

BILL OF COSTS OF THE RECEIVER

TOTAL FEES	\$20,572.50
HST ON FEES	<u>\$2,674.43</u>
TOTAL	<u>\$23,246.93</u>

E. & O.E.

June 10, 2026

TAB B

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

AHM TRANSPORT INC., AISHKA EXPRESS 2016 INC., AISHKA EXPRESS INC.,
AISHKA RECYCLING INC. AND TANUSH TRANSPORT INC.

Respondents

BILL OF COSTS OF THE RECEIVER'S COUNSEL

PART I – FEES

1. Fees

To draft, revise, compile, file, serve, upload and hyperlink: Supplemental Record dated May 21, 2025; Demand Letters dated August 21, 2025, and September 24, 2025; Motion Record dated February 20, 2026; Factum dated April 17, 2026; Aide Memoires dated February 9, 2026, April 14, 2026, May 1, 2026, and May 21, 2026; Cost Submissions dated June 10, 2026; Bill of Costs dated June 10, 2026; and all Affidavits of Service and Draft Orders.

To all correspondence with: client, the Receiver; counsel to the Debtors and Principals, H. Manis; Superior Court of Justice (Commercial List); Superior Court of Justice (Brampton) Criminal Division; Crown Counsel for the PPSC, H. Lau; and Process Servers.

(a) Counsel (Timothy C. Hogan, 1995 Call to the Bar) 20.4 hours @ \$13,260.00
\$650 per hour

(b) Counsel (Timothy C. Hogan, 1995 Call to the Bar) 5.2 hours @ \$3,120.00
\$600 per hour

(c) Counsel (Thomas Masterson, 2019 Call to the Bar) 1.0 hours \$290.00
@ \$290 per hour

(d) Counsel (Victoria Adams, 2024 Call to the Bar) 33.3 hours \$8,325.00
@ \$250 per hour

(e) Counsel (Victoria Adams, 2024 Call to the Bar) 4.0 hours \$900.00
@ \$225 per hour

(f) Law Clerk (Amy Broome) 0.2 hours @ \$165 per hour	\$33.00
(g) Law Clerk (Nicole Clayton) 4.6 hours @ \$165 per hour	\$759.00
(h) Law Clerk (Sydney Inghelbrecht) 18.9 hours @ \$165 per hour	\$3,118.50
(i) Law Clerk (Olivia Rajsp) 0.2 hours @ @ \$215.00	\$43.00
TOTAL FEES	\$29,848.50

2. Bill of Costs Fees

To prepare Bill of Costs.

(a) Counsel (Victoria Adams, 2024 Call to the Bar) 3.0 hours @ \$250 per hour	\$750.00
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TOTAL FEES	\$750.00
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3. Attendance Fees

To prepare for and attend hearing on May 29, 2026:

(a) Counsel (Victoria Adams, 2024 Call to the Bar) 0.70 hours @ \$250 per hour	\$175.00
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To prepare for and attend hearing on May 25, 2026:

(a) Counsel (Timothy C. Hogan, 1995 Call to the Bar) 0.60 hours @ \$650 per hour	\$360.00
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To prepare for and attend hearing on May 4, 2026:

(a) Counsel (Timothy C. Hogan, 1995 Call to the Bar) 1.00 hours @ \$650 per hour	\$650.00
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To prepare for and attend case conference on April 21, 2026:

(a) Counsel (Timothy C. Hogan, 1995 Call to the Bar) 0.50 hours @ \$650 per hour	\$325.00
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To prepare for and attend case conference on February 12, 2026:

(a) Counsel (Timothy C. Hogan, 1995 Call to the Bar) 0.30 hours @ \$650 per hour	\$195.00
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To prepare for and attend hearing on May 22, 2025:

(a) Counsel (Timothy C. Hogan, 1995 Call to the Bar) 0.70 hours @ \$600 per hour	\$420.00
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To prepare for and attend hearing on May 6, 2025:

(a) Counsel (Timothy C. Hogan, 1995 Call to the Bar) 1.00 hours @ \$600 per hour	\$600.00
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TOTAL FEES	<u>\$2,725.00</u>
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PART II – TAXABLE DISBURSEMENTS

Entity Profile Report	\$140.00
Litigation Court Form Fee	\$65.00
Teranet Search	\$43.30
Postage	\$2.61
Service of Documents	\$172.00
Courier (Outside)	\$2,153.58
Title Services	\$50.00
Photocopies/Printing	\$2.25
TOTAL TAXABLE DISBURSEMENTS	<u>\$2,628.74</u>

PART III – NON-TAXABLE DISBURSEMENTS

File Motion Record	\$339.00
File Motion Record	\$339.00
Government Filing Fees	\$24.00
TOTAL NON-TAXABLE DISBURSEMENTS	<u>\$702.00</u>

TOTAL FEES	\$33,323.50
TOTAL DISBURSEMENTS	\$3,330.74
HST ON FEES	\$4,332.06
HST ON DISBURSEMENTS	\$341.74
TOTAL	<u><u>\$41,328.04</u></u>

E. & O.E.

June 10, 2026

Harrison Pensa

LAWYERS

130 Dufferin Avenue, Suite 1101
P.O. Box 3237
London, ON N6A 4K3

Telephone: (519) 679 9660
Facsimile: (519) 667 3362

msi Spergel inc.

April 30, 2026
Invoice #:2263119
Account #: 2263119-203564

File#: 203564/Timothy C. Hogan

Re: Aishka Express 2016 Inc.

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter, including:

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
24-Apr-25	To revise the Asset Recovery Order	0.70	\$203.00	THM

GST / HST REGISTRATION NO: R867630543

Interest of 2.5% is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days.

TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
01-May-25	To review draft Asset Recovery Order	0.30	\$87.00	THM
05-May-25	To send e-mail correspondence;	0.20	\$33.00	SIN
05-May-25	To send e-mail correspondence;	0.20	\$33.00	SIN
06-May-25	e-mail from counsel/calls with client	0.40	\$240.00	TCH
06-May-25	prepare for motion, attend motion	1.00	\$600.00	TCH
06-May-25	e-mails with Court/review endorsement	0.20	\$120.00	TCH

GST / HST REGISTRATION NO: R867630543

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TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
06-May-25	To edit documents;	0.20	\$33.00	SIN
06-May-25	e-mails with court	0.20	\$120.00	TCH
13-May-25	e-mail to counsel	0.20	\$120.00	TCH
16-May-25	call with client	0.20	\$120.00	TCH
16-May-25	To organize documents;	0.20	\$33.00	NCL
20-May-25	e-mail to counsel	0.20	\$120.00	TCH
21-May-25	To e-mail service list;	0.20	\$33.00	ABR
21-May-25	To compile upload, and serve documents;	1.20	\$198.00	NCL
21-May-25	e-mails/call with counsel/client/RBA	0.40	\$240.00	TCH
21-May-25	call with client/e-mails with counsel	0.80	\$480.00	TCH
22-May-25	prepare for and attend Court, call with client, amend Order, e-mail to client	0.70	\$420.00	TCH
22-May-25	To edit documents;	0.50	\$82.50	SIN
22-May-25	To hyperlink factum;	0.60	\$99.00	NCL
23-May-25	e-mail to client	0.20	\$120.00	TCH
23-May-25	To upload documents and to send e-mail correspondence;	0.40	\$66.00	SIN
24-May-25	e-mail with counsel/client	0.40	\$240.00	TCH

GST / HST REGISTRATION NO: R867630543

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TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
28-May-25	e-mail to counsel	0.20	\$120.00	TCH
05-Jun-25	e-mail to client	0.20	\$120.00	TCH
28-Jul-25	e-mail to client	0.20	\$120.00	TCH
30-Jul-25	To speak to Philip on the phone;	0.20	\$33.00	SIN
30-Jul-25	e-mails with client/MTO	0.20	\$120.00	TCH
05-Aug-25	e-mail to client	0.20	\$120.00	TCH
10-Aug-25	To draft demand, to order and review corporate profiles	0.40	\$90.00	VAD
11-Aug-25	To obtain profile reports;	0.20	\$43.00	ORA
12-Aug-25	To draft Notice of Motion	0.50	\$112.50	VAD
16-Aug-25	Review/revise asset demand letter	0.40	\$240.00	TCH
21-Aug-25	To e-mail counsel;	0.20	\$33.00	ABR
24-Sep-25	Review issue on Asset Recovery Order	0.20	\$120.00	TCH

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TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
24-Sep-25	To prepare demand letter	0.30	\$67.50	VAD
24-Sep-25	To send e-mail correspondence;	0.30	\$49.50	SIN
08-Oct-25	To follow on service	0.20	\$45.00	VAD
08-Oct-25	To call with process server	0.20	\$45.00	VAD
10-Oct-25	E-mail with client	0.20	\$120.00	TCH
10-Oct-25	To report to client	0.20	\$45.00	VAD
10-Oct-25	E-mail with client	0.20	\$120.00	TCH
10-Oct-25	To call with process server	0.20	\$45.00	VAD
10-Oct-25	To review file	0.50	\$112.50	VAD
13-Oct-25	To review file	0.50	\$112.50	VAD
16-Oct-25	To follow with process server	0.20	\$45.00	VAD

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TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
26-Oct-25	To follow process server	0.20	\$45.00	VAD
04-Nov-25	To email client	0.20	\$45.00	VAD
03-Dec-25	To email client	0.20	\$45.00	VAD
09-Dec-25	To email client	0.20	\$45.00	VAD
15-Jan-26	To review file, to email client	0.20	\$50.00	VAD
15-Jan-26	To email client	0.20	\$50.00	VAD
27-Jan-26	To review file	0.20	\$50.00	VAD
27-Jan-26	To draft documents;	0.10	\$16.50	SIN
28-Jan-26	Review/revise report	1.00	\$650.00	TCH
28-Jan-26	E-mail to Court, call/e-mail with client	0.20	\$130.00	TCH
28-Jan-26	E-mail with counsel/court	0.40	\$260.00	TCH
28-Jan-26	E-mail with counsel	0.20	\$130.00	TCH

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DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
28-Jan-26	To send e-mail correspondence;	0.30	\$49.50	SIN
28-Jan-26	To draft documents;	0.50	\$82.50	SIN
29-Jan-26	To revise and send documents;	0.50	\$82.50	SIN
02-Feb-26	To draft documents;	0.60	\$99.00	SIN
03-Feb-26	Call with client	0.20	\$130.00	TCH
03-Feb-26	To draft documents;	0.90	\$148.50	SIN
06-Feb-26	Draft/revise Aide Memoire	0.50	\$325.00	TCH
09-Feb-26	To revise notice of motion	1.30	\$325.00	VAD
09-Feb-26	To revise aide memoire	0.20	\$50.00	VAD
09-Feb-26	Review/revise notice of motion/aide memoire	0.40	\$260.00	TCH
09-Feb-26	To serve aide memoire	0.20	\$50.00	VAD
09-Feb-26	To file aide memoire	0.20	\$50.00	VAD
09-Feb-26	To email client	0.20	\$50.00	VAD
09-Feb-26	To send e-mail correspondence;	0.30	\$49.50	SIN
10-Feb-26	To revise and upload documents;	0.50	\$82.50	SIN
11-Feb-26	To draft documents;	0.60	\$99.00	SIN
11-Feb-26	E-mail with counsel	0.20	\$130.00	TCH
11-Feb-26	E-mail with counsel	0.40	\$260.00	TCH

GST / HST REGISTRATION NO: R867630543

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TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
12-Feb-26	Attend Court	0.30	\$195.00	TCH
12-Feb-26	To send e-mail correspondence;	0.30	\$49.50	SIN
12-Feb-26	Call with client	0.20	\$130.00	TCH
17-Feb-26	Call with client	0.20	\$130.00	TCH
18-Feb-26	To email client	0.20	\$50.00	VAD
18-Feb-26	To email client	0.20	\$50.00	VAD
18-Feb-26	E-mail with client	0.20	\$130.00	TCH
18-Feb-26	To draft Second Report re spelling of Thushitha	1.00	\$250.00	VAD
18-Feb-26	To email client	0.20	\$50.00	VAD
18-Feb-26	Call with client	0.20	\$130.00	TCH
18-Feb-26	Review report	0.20	\$130.00	TCH
19-Feb-26	To call with client	0.20	\$50.00	VAD
19-Feb-26	To call with client	0.20	\$50.00	VAD
19-Feb-26	To review and revise Second Report	3.30	\$825.00	VAD
19-Feb-26	To email client	0.20	\$50.00	VAD
19-Feb-26	To call with client	0.20	\$50.00	VAD
20-Feb-26	Review/revise report and notice of motion	1.50	\$975.00	TCH

GST / HST REGISTRATION NO: R867630543

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TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
20-Feb-26	Review service list	0.20	\$130.00	TCH
20-Feb-26	Review record	0.20	\$130.00	TCH
20-Feb-26	To edit, file and serve documents;	2.80	\$462.00	SIN
20-Feb-26	To organize documents, draft documents, compile documents and send e-mail	1.30	\$214.50	NCL
23-Feb-26	E-mail with counsel	0.20	\$130.00	TCH
15-Mar-26	E-mail with client	0.20	\$130.00	TCH
16-Mar-26	E-mail with counsel	0.20	\$130.00	TCH
18-Mar-26	To send e-mail correspondence	0.20	\$33.00	SIN
23-Mar-26	E-mail with counsel	0.20	\$130.00	TCH
23-Mar-26	To send e-mail correspondence to opposing counsel	0.40	\$66.00	SIN
25-Mar-26	E-mail with counsel	0.40	\$260.00	TCH
25-Mar-26	E-mail with counsel	0.40	\$260.00	TCH
31-Mar-26	E-mail with counsel	0.20	\$130.00	TCH
31-Mar-26	To send e-mail correspondence	0.20	\$33.00	SIN
06-Apr-26	Call with client	0.20	\$130.00	TCH
06-Apr-26	To draft documents	0.80	\$132.00	SIN
07-Apr-26	To draft factum	0.30	\$75.00	VAD
08-Apr-26	Amend Aide Memoire	0.20	\$130.00	TCH

GST / HST REGISTRATION NO: R867630543

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TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
08-Apr-26	E-mail with counsel/client	0.40	\$260.00	TCH
08-Apr-26	To email Commercial List	0.40	\$100.00	VAD
08-Apr-26	To prepare continuing matter form	0.20	\$50.00	VAD
09-Apr-26	E-mail with counsel/court	0.40	\$260.00	TCH
09-Apr-26	To send e-mail correspondence to court	0.20	\$33.00	SIN
10-Apr-26	To revise documents	0.30	\$49.50	SIN
10-Apr-26	Call with client	0.20	\$130.00	TCH
14-Apr-26	E-mail with client	0.20	\$130.00	TCH
14-Apr-26	To update service list	0.90	\$148.50	SIN
14-Apr-26	To revise documents	1.10	\$181.50	SIN
14-Apr-26	To draft factum	3.50	\$875.00	VAD
15-Apr-26	To draft factum	5.10	\$1,275.00	VAD
15-Apr-26	To update file	0.20	\$50.00	VAD
16-Apr-26	Review/revise factum	1.00	\$650.00	TCH
16-Apr-26	To finalize factum	0.60	\$150.00	VAD
16-Apr-26	Call with counsel	0.20	\$130.00	TCH
16-Apr-26	Review factum/e-mail to client	0.60	\$390.00	TCH

GST / HST REGISTRATION NO: R867630543

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TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
17-Apr-26	To final review factum and book of authorities before issuance	0.80	\$200.00	VAD
17-Apr-26	To file and upload documents	0.30	\$49.50	SIN
17-Apr-26	To edit, file and serve documents	1.00	\$165.00	SIN
17-Apr-26	To update service list, and compile book of authorities	1.10	\$181.50	NCL
20-Apr-26	To send e-mail correspondence to service list	0.20	\$33.00	SIN
21-Apr-26	Prepare for and attend scheduling hearing	0.50	\$325.00	TCH
21-Apr-26	Review endorsement	0.20	\$130.00	TCH
21-Apr-26	To send e-mail correspondence to service list	0.40	\$66.00	SIN
23-Apr-26	To send e-mail correspondence to client	0.20	\$33.00	SIN
27-Apr-26	To file and upload documents	0.40	\$66.00	SIN
28-Apr-26	Call with client	0.20	\$130.00	TCH
28-Apr-26	To hyperlink documents on caselines	1.30	\$214.50	NCL
28-Apr-26	E-mail with counsel/client	0.40	\$260.00	TCH
30-Apr-26	E-mail with counsel/court	0.40	\$260.00	TCH

Total Fees	\$	27,517.50	
Plus GST:		0.00	
Plus HST:		3,577.28	
Total Fees (INCL TAX)			\$ 31,094.78

FEE SUMMARY:

LAWYER	HOURS	RATE	AMOUNT
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GST / HST REGISTRATION NO: R867630543

Interest of 2.5% is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days.

TERMS: DUE UPON RECEIPT

FEE SUMMARY:

LAWYER	HOURS	RATE	AMOUNT
Timothy C. Hogan	13.60	650.00	\$8,840.00
Timothy C. Hogan	9.00	600.00	\$5,400.00
Victoria Adams	19.50	250.00	\$4,875.00
Victoria Adams	6.00	225.00	\$1,350.00
Thomas Masterson	4.40	290.00	\$1,276.00
Nicole Clayton	5.70	165.00	\$940.50
Sydney Inghelbrecht	19.30	165.00	\$3,184.50
Olivia Rajsp	0.60	215.00	\$129.00
Amy Broome	0.60	165.00	\$99.00

NON-TAXABLE DISBURSEMENTS

Government Filing Fees	24.00
File Motion Record	678.00
Total Non-taxable Disbursements:	\$ 702.00

TAXABLE DISBURSEMENTS

Entity Profile Report	140.00
Litigation Court Form Fee	65.00
Teranet Search	43.30
Postage	2.61
Service of Documents	172.00
Courier (Outside)	2,115.14
Title Services	50.00

GST / HST REGISTRATION NO: R867630543

Interest of 2.5% is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days.

TERMS: DUE UPON RECEIPT

Total Taxable Disbursements
Plus HST
Total Disbursements (INCL TAX)

\$2,697.45
350.67

\$	<u>3,750.12</u>
\$	<u><u>34,844.90</u></u>

TOTAL DUE & OWING

THIS IS OUR ACCOUNT HEREIN

HARRISON PENZA LLP

Per: 

Timothy C. Hogan

E. & O.E.

GST / HST REGISTRATION NO: R867630543

Interest of 2.5% is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days.

TERMS: DUE UPON RECEIPT

**AD IDEM PROCESS SERVICES LIMITED**

123 Edward Street, Suite 1112
Toronto ON M5G 1E2
4168768177
imac@adidemprocess.com
GST/HST Registration No.: 859514119

INVOICE

BILL TO

HARRISON PENSA LLP
130 Dufferin Avenue, Suite
1101
(T) 519-679-9660
London ON N6A 4K3

INVOICE # 158306**DATE** 2025/11/14**DUE DATE** 2025/11/14**TERMS** Due on receipt**REGARDING:**

RBC / AHM TRANSPORT

MATTER NO:

203564/TCH

ATTENTION:

AMY BROOME

DESCRIPTION	QTY	RATE	AMOUNT
SERVED DEMAND LETTER ON:	1	60.00	60.00
JEYABALASINGAM PUVANENTHIRAN			
AHM TRANSPORT ET AL	7	10.00	70.00
290 Velore Woods Blvd.			
Woodbridge, Ontario	40	1.05	42.00

AFFIDAVITS ATTACHED

SUBTOTAL	172.00
HST (ON) @ 13%	22.36
TOTAL	194.36
BALANCE DUE	\$194.36

Harrison Pensa

LAWYERS

130 Dufferin Avenue, Suite 1101
P.O. Box 3237
London, ON N6A 4K3

Telephone: (519) 679 9660
Facsimile: (519) 667 3362

msi Spergel inc.

June 9, 2026
Invoice #: 2265114
Account #: 2265114-203564

File#: 203564/Timothy C. Hogan

Re: Aishka Express 2016 Inc.

TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter, including:

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
30-Apr-26	To prepare bill of costs	1.80	\$450.00	VAD
30-Apr-26	To draft contempt order	0.40	\$100.00	VAD
30-Apr-26	Review/revise order	0.40	\$240.00	TCH
30-Apr-26	E-mail to Court	0.20	\$120.00	TCH
30-Apr-26	To draft email to Commercial List	0.20	\$50.00	VAD
30-Apr-26	To review responding record	1.20	\$300.00	VAD
30-Apr-26	Review responding record, call with client, e-mail with court	0.80	\$480.00	TCH
30-Apr-26	Call with client	0.20	\$120.00	TCH
30-Apr-26	To send e-mail correspondence	0.30	\$49.50	SIN
01-May-26	E-mail with client/counsel	0.40	\$240.00	TCH

GST / HST REGISTRATION NO: R867630543

Interest of 2.5% is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days.

TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
01-May-26	Draft aide memoire, e-mail with client	1.00	\$600.00	TCH
01-May-26	To revise aide memoire	0.30	\$75.00	VAD
01-May-26	E-mail with counsel/court	0.20	\$120.00	TCH
01-May-26	To edit, file and serve documents	0.50	\$82.50	SIN
04-May-26	Prepare for and attend Court	1.00	\$600.00	TCH
04-May-26	Calls/e-mails with client	0.40	\$240.00	TCH
04-May-26	To attend hearing	0.20	\$50.00	VAD
04-May-26	To send e-mail correspondence to service list	0.30	\$49.50	SIN
06-May-26	E-mail with counsel	0.20	\$120.00	TCH
13-May-26	E-mail with counsel/client/CRA	0.40	\$240.00	TCH
14-May-26	To summary review on purging of civil contempt	0.20	\$50.00	VAD
15-May-26	To prepare memorandum on purging of contempt of court	1.10	\$275.00	VAD
19-May-26	Call with client	0.20	\$120.00	TCH
20-May-26	Call with client	0.40	\$240.00	TCH
20-May-26	To client call	0.40	\$100.00	VAD
20-May-26	To prepare for client call	0.40	\$100.00	VAD
20-May-26	To draft aide memoire	1.70	\$425.00	VAD

GST / HST REGISTRATION NO: R867630543

Interest of 2.5% is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days.

TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
20-May-26	To email Ritchie Bros	0.30	\$75.00	VAD
20-May-26	Draft aide memoire	0.50	\$300.00	TCH
20-May-26	E-mail with client	0.20	\$120.00	TCH
21-May-26	To revise aide memoire	0.20	\$50.00	VAD
21-May-26	To email Ritchie Bros	0.20	\$50.00	VAD
21-May-26	To email Ritchie Bros	0.20	\$50.00	VAD
21-May-26	To send e-mail correspondence	0.30	\$49.50	SIN
21-May-26	To edit, file and serve documents	0.60	\$99.00	SIN
22-May-26	To send e-mail correspondence to service list	0.30	\$49.50	SIN
25-May-26	Prepare for and attend court hearing	0.60	\$360.00	TCH
25-May-26	Review endorsement	0.20	\$120.00	TCH
25-May-26	To send e-mail correspondence to service list	0.40	\$66.00	SIN
28-May-26	Review CRA criminal application, e-mails/calls with client	0.40	\$240.00	TCH
28-May-26	E-mail with client/counsel to CRA	0.40	\$240.00	TCH
28-May-26	To various emails with client	0.40	\$100.00	VAD
28-May-26	To email Crown	0.20	\$50.00	VAD
28-May-26	To review application record and draft order	0.30	\$75.00	VAD
28-May-26	To upload orders to case centre for criminal	0.20	\$50.00	VAD

GST / HST REGISTRATION NO: R867630543

Interest of 2.5% is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days.

TERMS: DUE UPON RECEIPT

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
	proceeding			
29-May-26	To attend hearing	0.70	\$175.00	VAD
02-Jun-26	Call with client	0.20	\$120.00	TCH
02-Jun-26	To client call	0.20	\$50.00	VAD
02-Jun-26	To draft CRA detention and release order	1.00	\$250.00	VAD
02-Jun-26	Review/revise order	0.20	\$120.00	TCH
03-Jun-26	To finalize draft Order, to send to CRA Prosecutor	0.50	\$125.00	VAD
04-Jun-26	E-mail with counsel for CRA	0.20	\$120.00	TCH
05-Jun-26	To send e-mail correspondence to counsel	0.20	\$33.00	SIN
05-Jun-26	To finalize Order, to email Brampton SCJ (Criminal)	0.40	\$100.00	VAD
08-Jun-26	To prepare costs submissions	2.60	\$650.00	VAD
09-Jun-26	Review/revise costs submissions	0.50	\$300.00	TCH
09-Jun-26	To revise costs submissions	0.70	\$175.00	VAD
09-Jun-26	To email client	0.30	\$75.00	VAD
09-Jun-26	To prepare bill of costs	1.20	\$300.00	VAD
Total Fees		\$	10,373.50	
Plus GST:			0.00	
Plus HST:			1,348.56	
Total Fees (INCL TAX)				\$ 11,722.06

FEE SUMMARY:

GST / HST REGISTRATION NO: R867630543

Interest of 2.5% is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days.

TERMS: DUE UPON RECEIPT

LAWYER	HOURS	RATE	AMOUNT
Timothy C. Hogan	9.20	600.00	\$5,520.00
Victoria Adams	17.50	250.00	\$4,375.00
Sydney Inghelbrecht	2.90	165.00	\$478.50

TAXABLE DISBURSEMENTS

Photocopies/Printing	2.25	
Courier (Outside)	38.44	
Total Taxable Disbursements	\$40.69	
Plus HST	5.29	
Total Disbursements (INCL TAX)		\$ 45.98
TOTAL DUE & OWING		\$ 11,768.04

THIS IS OUR ACCOUNT HEREIN

HARRISON PENSA LLP

Per: _____
Timothy C. Hogan

E. & O.E.

GST / HST REGISTRATION NO: R867630543

Interest of 2.5% is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days.

TERMS: DUE UPON RECEIPT

TAB C

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

AHM TRANSPORT INC., AISHKA EXPRESS 2016 INC., AISHKA EXPRESS INC.,
AISHKA RECYCLING INC. AND TANUSH TRANSPORT INC.

Respondents

BILL OF COSTS OF THE RECEIVER

PART I – FEES

1. Fees

To draft, revise and finalize Supplemental Report dated May 21, 2025, and Second Report dated February 20, 2026. To review Aide Memoires, Factum, Costs Submissions, and Court Endorsements. To all file management. To all correspondence with: counsel, T. Hogan and V. Adams; Ritchie Bros., E. Smoluch; RBC, J. Oros; K. Kesselring, CRA; Crown Counsel for the PPSC, H. Lau.

(a) Partner/Trustee (Mukul Manchanda) 10.10 hours @ \$600 per hour \$6,060.00

(b) Partner/Trustee (Mukul Manchanda) 14.00 hours @ \$500 per hour \$7,000.00

(c) Licensed Insolvency Trustee (Philip H. Gennis) 2.70 hours @ \$600 per hour \$1,620.00

(d) Licensed Insolvency Trustee (Philip H. Gennis) 6.45 hours @ \$500 per hour \$3,225.00

(e) Executive Assistant (Cassandra Glover) 1.60 hours @ \$125 per hour	\$200.00
(f) Executive Assistant (Cassandra Glover) 1.30 hours @ \$100 per hour	\$130.00
(g) Senior Manager (Paula Amaral) 1.7 @ \$400.00 per hour	\$680.00

(h) Senior Manager (Paula Amaral) 5.1 @ \$325.00 per hour	\$1,657.50
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TOTAL FEES	\$20,572.50
HST ON FEES	<u>\$2,674.43</u>
TOTAL	\$23,246.93

June 10, 2026	E & O.E.
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FILTERS USED :

File In : AAAISE-R | AISHKA EXPRESS 2016 INC.
and Time Entry Date In : 2025-05-06 To 2026-06-09

Project Name (ID): AISHKA EXPRESS 2016 INC. - (AAAISE-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Eileen Sturge(ES) - Senior Manager					
Eileen Sturge (ES) Total:			0.60		\$150.00
Mukul Manchanda(MM) - Partner/Trustee					
Mukul Manchanda (MM) Total:			0.30		\$180.00
Manocher Sarabi(MS) - Associate					
Manocher Sarabi (MS) Total:			2.10		\$350.00
Philip H Gennis(PG) - Licensed Insolvency Trustee					
Tues	5/6/2025	Telephone discussion with Receiver's Counsel regarding Debtor's Counsel's request for an adjournment on the non-AVO relief; Attend hearing before HHJ Conway; receipt and review of email from Receiver's Counsel to HHJ Conway enclosing Orders for signature and return; receipt and review of signed Endorsement and Court Orders; receipt and review of POA from RBros; finalize POA for signature by MMA;	1.20	\$500.00	\$600.00
Tues	5/13/2025	Email from Receiver's Counsel to Counsel for Debtor;	0.10	\$500.00	\$50.00
Wed	5/21/2025	Email from MMA to Receiver's Counsel and Eva Smoluch at Rbros., regarding Aishka assets subject to lease agreements and requesting drop-off location for all; email exchange between MMA and Receiver's Counsel regarding Supplement to First Report and revisions thereto; email from Receiver's Counsel with Supplemental Record attached;	0.30	\$500.00	\$150.00
Thur	5/22/2025	Attend hearing for AVO and Ancillary Relief;	0.50	\$500.00	\$250.00

Project Name (ID): AISHKA EXPRESS 2016 INC. - (AAAISE-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Fri	5/23/2025	Receipt of May 22nd Endorsement and Asset Recovery Order of Madam Justice Conway;	0.25	\$500.00	\$125.00
Sat	5/24/2025	Email from Receiver's Counsel to Counsel for the Debtor;	0.10	\$500.00	\$50.00
Thur	6/5/2025	Internal email regarding missing vehicles;	0.10	\$500.00	\$50.00
Thur	7/3/2025	Email exchange with Tim Hogan regarding missing assets;	0.20	\$500.00	\$100.00
Thur	9/18/2025	Email from Jan Oros at RBC regarding motion for contempt;	0.20	\$500.00	\$100.00
Mon	9/29/2025	Email exchange with RBC;	0.10	\$500.00	\$50.00
Philip H Gennis (PG) Total:			3.75		\$1,875.00
AISHKA EXPRESS 2016 INC. Total:			6.75		\$2,555.00
Grand Total:			6.75		\$2,555.00

FILTERS USED :

File In : AAAHMT-R | AHM TRANSPORT INC.
and Time Entry Date In : 2025-05-06 To 2026-06-09

Project Name (ID): AHM TRANSPORT INC. - (AAAHMT-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Cassandra Glover(CG) - Executive Assistant					
Thur	5/22/2025	Upload Court documents to the case website.	0.20	\$100.00	\$20.00
Thur	5/21/2026	Upload court document to case website.	0.10	\$125.00	\$12.50
Cassandra Glover (CG) Total:			0.30		\$32.50
Eileen Sturge(ES) - Senior Manager					
Eileen Sturge (ES) Total:			0.60		\$150.00
Gillian Goldblatt(GG) - Partner/Trustee					
Gillian Goldblatt (GG) Total:			1.20		\$500.00
Mukul Manchanda(MM) - Partner/Trustee					
Thur	5/22/2025	Attend commercial list court meeting for asset recovery. Receipt and review of court documents.	0.80	\$500.00	\$400.00

Project Name (ID): AHM TRANSPORT INC. - (AAAHMT-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Thur	4/16/2026	Receipt and review draft factum document.	0.20	\$600.00	\$120.00
Fri	4/17/2026	Email exchange with T. Hogan (Harrison Pensa) regarding court proceedings, review of factum to be served.	0.30	\$600.00	\$180.00
Thur	4/30/2026	Email exchanges with P. Amaral and E. Smoluch (Ritchie Bros.) regarding Venieri assets and affidavit.	0.60	\$600.00	\$360.00
Fri	5/1/2026	Email exchanges with E. Smoluch (Ritchie Bros.) regarding drop off of assets. Review of Aide Memoire.	0.50	\$600.00	\$300.00
Mon	5/4/2026	Email exchanges with E. Smoluch (Ritchie Bros.) regarding trailer movement and itemized list of items.	0.50	\$600.00	\$300.00
Mukul Manchanda (MM) Total:			3.50		\$2,020.00

Philip H Gennis(PG) - Licensed Insolvency Trustee

Thur	5/22/2025	Attend hearing before Commercial List;	0.25	\$500.00	\$125.00
Wed	5/28/2025	Emails between Receiver's Counsel and Counsel for Debtor;	0.10	\$500.00	\$50.00
Mon	7/28/2025	Email exchange with Receiver's Counsel regarding proposed contempt motion; telephone discussion with Jan Oros at RBC regarding proposed course of action; email to MMA confirming conversation with Bank;	0.50	\$500.00	\$250.00
Tues	7/29/2025	Brief email exchange with Receiver's Counsel; email to RBC outlining proposed course of action regarding Debtor's breach of Receivership and Asset Recovery Orders; telephone discussion with Tim Hogan regarding costs for contempt motion; internal email regarding discussions with CRA; review of CRA audits; forwarding email regarding CRA audits and significant HST liability; discussion re bankrupting companies to reverse priorities; email to RB requesting detailed list of assets sold and/or in the possession of RB; Email exchange with RB regarding AHM/Aishka assets and cheque previously received for the sale of a single vehicle;; internal emails regarding AHM/Aishka assets;	0.75	\$500.00	\$375.00
Wed	7/30/2025	Email from Jan Oros regarding report on assets from RB; email to Receiver's Counsel withdrawing suggestion re bankruptcy as all the AHM/Aishka assets are leased not owned; internal email exchange with PA regarding assets at RB; email exchange with Jan Oros at RBC; telephone discussion with Tim Hogan regarding costs to date; email to Jan Oros regarding costs; email exchange with Jan Oros confirming instructions to proceed with contempt motion and keeping Bank informed should costs exceed estimates; further email exchange with RB regarding assets;	1.00	\$500.00	\$500.00
Tues	8/5/2025	Email from Receiver's Counsel;	0.10	\$500.00	\$50.00
Wed	8/20/2025	Email exchange and telephone call with RBC;	0.20	\$500.00	\$100.00

Project Name (ID): AHM TRANSPORT INC. - (AAAHMT-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Fri	10/3/2025	Email exchange with Jan Oros at RBC regarding funding of receivership and contempt motion; preparation, execution and transmittal of borrowing certificate and wire transfer coordinates;	0.50	\$500.00	\$250.00
Mon	2/9/2026	Receipt and review of Aide Memoire;	0.30	\$600.00	\$180.00
Thur	2/12/2026	Receipt and review of Endorsement of Justice Dietrich issued February 12th;	0.20	\$600.00	\$120.00
Thur	2/19/2026	Review of final report; email exchange with Counsel; transmittal of final draft report to Counsel; receipt and review of counsel revisions to report and implementation of same;	0.75	\$600.00	\$450.00
Fri	2/20/2026	Email from Counsel with Revised NOM and further revisions to report; email to Counsel with signed report attached together with Appendix 3 and 20. receipt and review of Motion Record returnable May 4th;	0.75	\$600.00	\$450.00
Tues	4/14/2026	Receipt and cursory review of Aide Memoire from Counsel;	0.25	\$600.00	\$150.00
Tues	4/21/2026	Receipt and review of Endorsement of Justice Black;	0.20	\$600.00	\$120.00
Fri	5/1/2026	Email from Counsel; receipt and review of Aide Memoire;	0.25	\$600.00	\$150.00
Philip H Gennis (PG) Total:			7.30		\$3,930.00
AHM TRANSPORT INC. Total:			12.90		\$6,632.50
Grand Total:			12.90		\$6,632.50

FILTERS USED :

File In : AAAIEX-R | AISHKA EXPRESS INC.
and Time Entry Date In : 2025-05-06 To 2026-06-09

Project Name (ID): AISHKA EXPRESS INC. - (AAAIEX-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Cassandra Glover(CG) - Executive Assistant					
Thur	2/19/2026	Review and revise court report.	0.30	\$100.00	\$30.00
Fri	2/20/2026	Review and revise court report, arrange approval, arrange missing appendices, return to counsel.	0.80	\$100.00	\$80.00
Tues	3/24/2026	Received call from CRA regarding Aishka and Tanush companies. Forwarded to P. Amaral.	0.20	\$125.00	\$25.00
Mon	3/30/2026	Received call from CRA regarding accounts for Aishka and Tanush. Forwarded information to P. Amaral.	0.20	\$125.00	\$25.00
Tues	4/21/2026	Received call from creditor regarding court files on website.	0.10	\$125.00	\$12.50
Wed	5/20/2026	Administrative work including preparing WIP and account reports for all companies. Arrange accounts related to the contempt motion and asset recovery for counsel.	1.00	\$125.00	\$125.00
Cassandra Glover (CG) Total:			3.90		\$432.50

Dharam Tiwana(DT) - Senior Associate

Project Name (ID): AISHKA EXPRESS INC. - (AAAIEX-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
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Dharam Tiwana (DT) Total:			3.40		\$731.00
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Eileen Sturge(ES) - Senior Manager

Eileen Sturge (ES) Total:			1.10		\$275.00
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Gillian Goldblatt(GG) - Partner/Trustee

Gillian Goldblatt (GG) Total:			1.30		\$550.00
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Mukul Manchanda(MM) - Partner/Trustee

Wed	5/21/2025	Draft and review edits to the Supplement to the First Report of the Receiver.	0.40	\$500.00	\$200.00
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Mon	7/7/2025	Review of file update provided to J. Oros (RBC) and further email exchanges.	1.00	\$500.00	\$500.00
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Project Name (ID): AISHKA EXPRESS INC. - (AAAIEX-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Tues	7/8/2025	Receipt and review of email exchange with J. Oros (RBC) regarding Montreal assets and VINs.	0.40	\$500.00	\$200.00
Wed	7/9/2025	Receipt and review of email exchange with J. Oros (RBC) regarding cheque from Ritchie Bros., missing assets, and other matters.	0.30	\$500.00	\$150.00
Tues	7/29/2025	Receipt and review of email exchange with RBC and counsel regarding contempt order and with Spergel team regarding HST audits and discussion with CRA.	0.80	\$500.00	\$400.00
Wed	7/30/2025	Receipt and review of email exchange with T. Hogan (Harrison Pensa) regarding CRA claim and with J. Oros (RBC) regarding file update.	0.60	\$500.00	\$300.00
Thur	9/18/2025	Receipt and review of email exchange with J. Oros (RBC) regarding contempt motion and other updates.	0.30	\$500.00	\$150.00
Tues	9/23/2025	Email exchanges with T. Hogan (Harrison Pensa) and Ritchie Bros. regarding liens and discharge. Email exchanges with J. Oros (RBC) regarding contempt motion and receiver borrowing.	0.80	\$500.00	\$400.00
Mon	9/29/2025	Email exchange with J. Oros (RBC) regarding information and documents for reporting.	0.20	\$500.00	\$100.00
Fri	10/3/2025	Email exchanges with J. Oros (RBC) regarding contempt motion and fees. Discussion with counsel regarding same.	0.50	\$500.00	\$250.00
Tues	12/9/2025	Email exchange with V. Adams (Harrison Pensa) regarding potential court report and scheduling an examination. Review of the available materials in support of same.	0.80	\$500.00	\$400.00
Wed	12/17/2025	Email exchange with J. Oros (RBC) regarding court dates for contempt matter.	0.30	\$500.00	\$150.00
Thur	1/15/2026	Email exchange with Spergel team regarding asset status and with J. Oros (RBC) regarding asset update and court hearing.	0.60	\$500.00	\$300.00

Project Name (ID): AISHKA EXPRESS INC. - (AAAIEX-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Tues	1/27/2026	Draft and send to counsel the second report to court. Email exchange with counsel regarding hearing date.	3.50	\$500.00	\$1,750.00
Wed	1/28/2026	Receipt and review of updated report.	0.20	\$500.00	\$100.00
Mon	2/9/2026	Receipt and review of draft court documents, email exchanges with counsel regarding same.	0.60	\$500.00	\$300.00
Thur	2/12/2026	Review documents in preparation of the court hearing. Attended court hearing. Participated in calls with stakeholders and counsel.	1.00	\$500.00	\$500.00
Wed	2/18/2026	Email exchanges with counsel regarding court report.	0.40	\$500.00	\$200.00
Thur	2/19/2026	Receipt and review of draft court report, email exchanges with counsel regarding same.	0.50	\$500.00	\$250.00
Fri	2/20/2026	Review and sign second report to court.	0.20	\$500.00	\$100.00
Mon	2/23/2026	Receipt and review of email exchange with P. Amaral and management(?) regarding CRA decisions.	0.20	\$500.00	\$100.00
Thur	4/30/2026	Email exchanges with E. Smoluch (Ritchie Bros.) and H. Manis regarding drop off of assets at the Ritchie Bros. yard.	0.40	\$600.00	\$240.00
Mon	5/4/2026	Call with T. Hogan regarding the materials filed by the debtor. Review documents in preparation of the court hearing. Attended court hearing. Participated in calls with stakeholders and counsel.	1.30	\$600.00	\$780.00
Tues	5/5/2026	Review of current list of assets in Ritchie Bros.' yard, forward to counsel.	0.30	\$600.00	\$180.00
Wed	5/13/2026	Email exchanges with T. Hogan (Harrison Pensa) regarding CRA requests. Email exchanges with K. Kesselring (CRA) regarding records request. Call with K. Kesselring.	1.10	\$600.00	\$660.00
Fri	5/15/2026	Review of memorandum and comments prepared by counsel.	0.30	\$600.00	\$180.00
Wed	5/20/2026	Email exchanges with counsel regarding accounts. Call with T. Hogan and V. Adams (Harrison Pensa). Review of bank statements.	1.30	\$600.00	\$780.00
Thur	5/21/2026	Email exchanges with J. Oros (RBC) regarding updates on file including court proceedings and assets. Review of draft aide memoire prepared by counsel. Email exchange with T. Hogan (Harrison Pensa) regarding discussion with bank.	0.70	\$600.00	\$420.00
Mon	5/25/2026	Review documents in preparation of the court hearing. Attended court hearing. Participated in calls with stakeholders and counsel.	1.00	\$600.00	\$600.00
Thur	5/28/2026	Receipt and review of application record. Email exchanges with K. Kesselring (Government of Canada) confirming receipt of court hearing details and the responding motion record. Email exchanges with counsel regarding same.	0.90	\$600.00	\$540.00
Wed	6/3/2026	Receipt and review of email exchanges with Crown Counsel and V. Adams (Harrison Pensa) regarding amendments to Order.	0.20	\$600.00	\$120.00
Thur	6/4/2026	Receipt and review of email exchange with T. Hogan (Harrison Pensa) and Crown Counsel regarding CRA Detention and Release Order.	0.30	\$600.00	\$180.00

Project Name (ID): AISHKA EXPRESS INC. - (AAAIEX-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Fri	6/5/2026	Receipt and review of email exchange with V. Adams (Harrison Pensa) and Crown Counsel regarding draft order. Review of same.	0.20	\$600.00	\$120.00

Mukul Manchanda (MM) Total:	26.70	\$14,190.00
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Manocher Sarabi(MS) - Associate

Manocher Sarabi (MS) Total:	15.80	\$2,395.00
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Paula Amaral(PA) - Senior Manager

Mon	5/12/2025	Receive and respond to legal counsel requesting location of asset on behalf of secured creditor.	0.10	\$325.00	\$32.50
Tues	6/3/2025	Receive and respond to email regarding location of assets.	0.10	\$325.00	\$32.50
Thur	6/26/2025	Review file to date including CRA update, Ritchie Brothers progress to date, prepare current statement of receipts and disbursements and update on asset recovery since last report and provide update to banking team.	1.80	\$325.00	\$585.00

Project Name (ID): AISHKA EXPRESS INC. - (AAAIEX-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Fri	7/4/2025	Prepare update on file for banking team including preparing current Statement of Receipts and Disbursements, review and summarize CRA claim letters, obtain update and report on status of vehicles including assets that have been sold and assets remaining to be sold and review and summarize status of accounts receivable.	2.50	\$325.00	\$812.50
Mon	7/7/2025	Receive and respond to email from banking team requesting clarification on assets in possession and assets remaining to be sold.	0.20	\$325.00	\$65.00
Wed	7/9/2025	Receive email from banking team with additional questions regarding sale of assets and options going forward. Provide the Asset Recovery Order and Endorsement, update on status of the HST and next steps.	0.40	\$325.00	\$130.00

Mon	2/23/2026	Receive email from previous accountant requesting information regading audits. Forward copy of proposals received from CRA.	0.20	\$400.00	\$80.00
Mon	4/27/2026	Receive various calls from CRA regarding access to information. review records in files and at Iron Mountain. Prpeare list and arrange for documents to be delivered.	0.80	\$400.00	\$320.00
Wed	4/29/2026	Receipt and review email from debtor regarding durrendering of assets. Review assets on lease agreements and PPSA to confirm ownership.	0.50	\$400.00	\$200.00
Tues	5/5/2026	Receipt and review email from Ritchie Brothers summarizing the equipment returned by the debtor.	0.20	\$400.00	\$80.00

	Paula Amaral (PA) Total:	11.40	\$3,847.50
Philip H Gennis(PG) - Licensd Insolvency Trustee			
	Philip H Gennis (PG) Total:	0.20	\$120.00
	AISHKA EXPRESS INC. Total:	63.80	\$22,541.00
	Grand Total:	63.80	\$22,541.00

ROYAL BANK OF CANADA

and

AHM TRANSPORT INC., et al.

Applicant

Respondents

Court File No. CV-24-00725055-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO, ONTARIO

BILL OF COSTS

HARRISON PENZA LLP

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Lawyers for the Receiver,
msi Spergel inc.

ROYAL BANK OF CANADA

and

AHM TRANSPORT INC., et al.

Applicant

Respondents

Court File No. CV-24-00725055-00CL

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