

Filters Used:
- Time Entry Date: 10/01/21 to 10/27/21
- File ID: AARIVE-R: to AARIVE-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21
Page 2 of 2

File Name (ID): River Hill Pharmacy Inc. (AARIVE-R:)

Day	Date	Memo	B-Hrs
Grand Total:			9.85

**This is Exhibit “6” of the Affidavit of
MUKUL MANCHANDA**

Sworn before me on this 2nd day of November, 2021

B. Eileen Sturge
A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for msi Spergel Inc.
and Spergel & Associates Inc.
Expires September 21, 2022



November 02, 2021

Invoice #: 12213

St. Mary Theotokos Pharmacy Inc.

Invoice

RE: St. Mary Theotokos Pharmacy Inc. (formerly o/a Saigon Pharmacy)

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	1.55	\$525.00	\$813.75
Mukul Manchanda, CPA, CIRP, LIT	1.20	450.00	540.00
Others	0.70	250.00	175.00
Total Professional fees	3.45	\$443.11	\$1,528.75
Courtesy Discount			(89.00)
HST			187.17
Total			\$1,626.92

HST Registration #R825172935

(AATHEO-R)

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Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AATHEO-R: to AATHEO-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

Page 1 of 1

File Name (ID): St. Mary Theotokos Pharmacy Inc. (formerly o/a Saigon Pharmacy) (AATHEO-R:)

Day	Date	Memo	B-Hrs
Frieda Kanaris (FKA)			
Fri	10/22/2021	Prepare SRD.	0.30
Mon	10/25/2021	General	0.30
Frieda Kanaris (FKA)			0.60
Inga Friptuleac (IFR)			
Tues	10/26/2021	Deposit	0.10
Inga Friptuleac (IFR)			0.10
Mukul Manchanda (MMA)			
Mon	08/02/2021	Review of the file in advance of drafting the second report. Receipt and review of the draft report from P. Gennis. Provided comments regarding same and prepared certain appendices.	0.30
Tues	08/03/2021	Discussion with P. Gennis regarding the report. Further revisions to the report. Prepared appendices to the report including Fee Affidavit, NDAs and Offer Summary and SRDs. Review of multiple documents in preparation of the appendices.	0.30
Wed	08/04/2021	Prepare and swear fee affidavit along with exhibits. Receipt, review and provided comments regarding notice of motion and orders.	0.30
Fri	08/06/2021	Receipt, review and provided comments regarding the factum.	0.10
Mon	08/09/2021	Receipt and review of the factum. Sent an email to J. Turgeon providing comments.	0.20
Mukul Manchanda (MMA)			1.20
Philip H. Gennis (PGE)			
Fri	07/30/2021	Draft Second Report to Court;	0.50
Tues	08/03/2021	Revisions to Second Report prior to transmittal to Counsel for review and comments;review of NOM;	0.50
Mon	10/18/2021	preliminary assembly of information for Third Report to Court;	0.30
Fri	10/22/2021	Preliminary drafting of Third Report to Court;	0.25
Philip H. Gennis (PGE)			1.55
Total for File ID AATHEO-R:			3.45
Grand Total:			3.45

**This is Exhibit "7" of the Affidavit of
MUKUL MANCHANDA**

Sworn before me on this 2nd day of November, 2021


A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for msi Spergel inc.
and Spergel & Associates inc.
Expires September 21, 2022.



September 21, 2021

Invoice #: 12171

Stoney Creek Pharma Inc. o/a Friendly Pharmacy

Invoice

RE: Stoney Creek Pharma Inc. o/a Friendly Pharmacy

FOR PROFESSIONAL SERVICES RENDERED in the period from July 1, 2021 to August 31, 2021, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	12.75	\$525.00	\$6,693.75
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.10	525.00	52.50
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.20	525.00	105.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.90	375.00	337.50
Mukul Manchanda, CPA, CIRP, LIT	12.10	450.00	5,445.00
Claudia Jackman, 30	1.00	110.00	110.00
Paula Amaral	33.10	290.00	9,599.00
Others	12.80	225.00	2,880.00
Total Professional fees	72.95	\$345.75	\$25,222.75
Courtesy Discount			(2,862.50)
Reimbursable Expenses			
Courier			\$143.27
Total Reimbursable expenses			\$143.27
HST			\$2,925.44
Total			\$25,428.96

HST Registration #R825172935

(AASTON-R)

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Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
- File ID: AASTON-R: to AASTON-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

Page 1 of 7

File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Alan Spergel (ASP)			
Thur	07/29/2021	Review + sign cheques (2)	0.20
Alan Spergel (ASP)			0.20
Claudia Jackman (CJA)			
Thur	07/08/2021	Posting of deposits and cheque receipts	0.25
Tues	08/10/2021	Post and printed cheques.	0.75
Claudia Jackman (CJA)			1.00
Deborah Hornbostel (DHO)			
Fri	07/16/2021	Review and approve disbursements	0.10
Deborah Hornbostel (DHO)			0.10
DaCosta Larrier (DLA)			
Wed	07/07/2021	Called several vendors and gathered estimates on upgrading pc's to Windows 10 Pro. Confirmed Windowss 10 Home does not work with Filware. Provided findings to Mukul and Paula.	0.50
DaCosta Larrier (DLA)			0.50
Gillian Goldblatt (GGO)			
Mon	07/12/2021	review and approve disbursement.	0.10
Tues	07/13/2021	review and approve disbursements.	0.30
Wed	07/21/2021	review and approve disbursement.	0.10
Mon	08/09/2021	review and approve disbursement.	0.10
Wed	08/11/2021	review and approve disbursements.	0.30
Gillian Goldblatt (GGO)			0.90
Haran Sivanathan (HSI)			
Fri	07/02/2021	General	0.50
Wed	07/07/2021	General	0.90
Tues	07/27/2021	Bank reconciliation/Posting cheques/Deposit	0.90
Tues	08/17/2021	General	0.20
Haran Sivanathan (HSI)			2.50
Inga Friptuleac (IFR)			
Mon	07/05/2021	Issue cheques ;Deposit	0.40
Mon	07/12/2021	Issue cheques; Deposit, Postings	1.20
Mon	07/19/2021	Issue cheque	0.20
Tues	07/27/2021	Deposit; Postings; Issue cheques	1.00
Tues	08/03/2021	Deposit	0.20
Mon	08/09/2021	Issue cheques	0.20
Tues	08/24/2021	Issue cheques, postings	1.60
Mon	08/30/2021	Posting, Issue cheque	0.30
Inga Friptuleac (IFR)			5.10
Jeff Adiken (JAD)			
Wed	07/28/2021	Sign cheques	0.60
Mon	08/30/2021	August 27, 2021 - Sign cheques	0.40
Jeff Adiken (JAD)			1.00
Mukul Manchanda (MMA)			
Mon	07/05/2021	Email exchanges regarding updating the computers and windows version. Email exchanges with P. Gennis regarding floor plan of the pharmacies. Uploaded same to the data room.	0.50

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
- File ID: AASTON-R: to AASTON-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	07/06/2021	Receipt and review of an email from R. Lailani containing the McKesson invoices.	0.20
Fri	07/09/2021	Dealt with management of cash and provided instructions regarding same to the staff. Review of the cash flow and the bank balance. Review of email exchanges with McKesson regarding changing the PAP dates to semi monthly.	0.20
Mon	07/12/2021	Receipt, review and approve payroll and payables.	0.50
Tues	07/13/2021	Receipt and review of invoices and debit advise from McKesson.	0.20
Thur	07/15/2021	Receipt and review of an email from P. Amaral providing bank balance in the trust account. Preparation of cash flow and instructions to P. Amaral regarding movement of funds.	0.10
Fri	07/16/2021	Receipt, review and approve disbursements.	0.10
Tues	07/20/2021	Receipt, review and approve payables. Receipt and review of an email from L. Reyes containing copies of McKesson invoices and debit advice.	0.30
Wed	07/21/2021	Receipt, review and approve payables.	0.10
Tues	07/27/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.40
Thur	07/29/2021	Receipt review and approve payables.	0.10
Sat	07/31/2021	Review of email exchanges with B. Bissell regarding security opinions.	0.10
Sun	08/01/2021	Review of email exchanges regarding preparation of summary of NDAs and offers. Instructions to P. Amaral regarding same. Review of email exchanges with G. Grubner regarding closing of the transaction.	0.20
Mon	08/02/2021	Review of the file in advance of drafting the second report. Receipt and review of the draft report from P. Gennis. Provided comments regarding same and prepared certain appendices. Review of email exchanges with the landlord regarding rent arrears.	1.80
Tues	08/03/2021	Receipt and review of an email from L. Reyes containing the McKesson invoices. Discussion with P. Gennis regarding the report. Further revisions to the report. Prepared appendices to the report including Fee Affidavit, NDAs and Offer Summary and SRDs. Review of multiple documents in preparation of the appendices.	1.20
Wed	08/04/2021	Prepare and swear fee affidavit along with exhibits. Receipt, review and provided comments regarding notice of motion and orders.	0.30
Fri	08/06/2021	Receipt, review and provided comments regarding the factum.	0.10
Mon	08/09/2021	Receipt and review of the factum. Sent an email to J. Turgeon providing comments.	0.20
Tues	08/10/2021	Receipt, review and approve payroll.	0.50
Wed	08/11/2021	Receipt, review and approve payables.	0.20
Fri	08/13/2021	Review of email exchanges with BMO regarding transfer of funds.	0.10
Mon	08/16/2021	Receipt and review of the lease assignment document.	0.50
Tues	08/17/2021	Receipt and review of the memo regarding site attendance.	0.30
Wed	08/18/2021	Receipt and review of an email from McKesson containing invoices. Email exchanges with Claimsecure regarding change of account and outstanding deposits.	0.50
Tues	08/24/2021	Receipt and review of an email from McKesson containing invoices and debit advice.	0.30
Wed	08/25/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
- File ID: AASTON-R: to AASTON-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Mon	08/30/2021	Receipt, review and approve payables. Multiple email exchanges regarding closing issues. Telephone discussion with counsel of the landlord regarding lease assignment. Instructed banking to initiate a wire transfer for payment of legal fees of landlord's counsel. Further email exchanges with counsel regarding expediting the lease assignment. Receipt and review of draft closing documents. Provided comments regarding same. Multiple telephone discussions with K. Deng and the landlord regarding payment of outstanding amounts.	1.20
Tues	08/31/2021	Receipt and review of the draft statement of adjustment. Receipt and review of the HST election. Review of final closing documents. Prepared executed copies of same and emailed same to counsel. Dealt with matters related to closing of the transaction. Receipt and review of an email from Mckesson containing invoices and debit advice.	1.40
Mukul Manchanda (MMA)			12.10
Paula Amaral (PAM)			
Fri	07/02/2021	Receipt of emails with invoices from suppliers. Receipt of emails from staff regarding computer issues. Review transactions on bank statements, prepare requisitions for deposits and payments made via EFT.	1.30
Mon	07/05/2021	Review bank statements and prepare requisitions for deposits and payments.	1.00
Tues	07/06/2021	Review bank statements and reconcile with Ascend and prepare financial analysis to determine status of bank accounts. Review WSIB accounts and current balances. Assist with monthly bank reconciliation.	0.70
Wed	07/07/2021	Receipt and printing of payroll timesheets and invoices. Preparation of pay statements for employees	1.00
Mon	07/12/2021	Review of payroll and invoices with Mukul. Preparation of payroll to be distributed.	1.00
Tues	07/13/2021	Prepare requisitions for deposits and payments on bank statements. Assist with bank reconciliation.	1.00
Tues	07/20/2021	Request payroll information from employees and contractors. Prepare requisitions for debit and credit entries in bank statements.	0.90
Thur	07/22/2021	Prepare cash flow analysis including econciling bank statement with Ascend to determine outstanding cheques and review anticipated sales and expenses.	0.30
Mon	07/26/2021	Receive payroll information and invoices, prepare pay statements and pay schedule for employees.	1.00
Tues	07/27/2021	Prepare requisitions for payroll and payables and review with Mukul. Prepare requisitions for debit and credit entries in bank statements.	0.80
Wed	07/28/2021	Receive signed cheques fro payroll and payables and prepare for delivery Prepare weekly cash flow analysis. Receive call and quote regarding A/C breakdown and electrical work needed, forward to Mukul for approval. Receive invoice for A/C repair and prepare requisition for payment.	0.90

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
- File ID: AASTON-R: to AASTON-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Thur	07/29/2021	Review WSIB Statements and file premium for April-June. Prepare requisition for payment. Request courier to send payroll. Assembling of documentation for response to request for information for HST examination. Email documents and response to auditor.	1.00
Fri	07/30/2021	Discussion with staff regarding light repair and solution for computer upgrade. Preparation of requisition for debit and credit transactions in bank statements for entry into Ascend.	0.90
Tues	08/03/2021	Create spreadsheet summarizing NDAs and offers received with details. Prepare Interim R&D report as at June 30, 2021 Assist with preparation of report including formatting documents and completing redactions.	1.60
Wed	08/04/2021	Assist with preparation of report including formatting documents, completing redactions and assembling documents. Preparation of requisitions for credit and debit transactions in bank account.	1.20
Thur	08/05/2021	Receive and respond to email regarding rent cheque. Track delivery of cheque. Review commission statement for sale of pharmacy, confirm final sale price and origin of buyer. Email Phil with status.	0.40
Fri	08/06/2021	Receive and print payroll information and invoices.	0.10
Mon	08/09/2021	Receive and print payroll information. Prepare payroll including calculation of source deductions, preparation of pay statements and requisitions. Calculation of source deductions for remittance and preparation of requisition.	1.00
Tues	08/10/2021	Review payroll requisitions with Mukul. Retrieve original bank account information to determine if sales receipts have been deposited to original accounts and need to be forwarded to post-receivership bank accounts.	0.60
Wed	08/11/2021	Review debit and credit transactions on bank statements and prepare requisitions for posting.	0.60
Thur	08/12/2021	Organize signed cheques for delivery. Prepare bank cash flow forecast to determine status of funds.	0.40
Fri	08/13/2021	Request Fillware report since beginning of receivership to cross reference with bank accounts and determine which funds are not being deposited. Email bank to request bank statements of pre receivership accounts from Dec 1 to present day.	0.20
Mon	08/16/2021	Receive call from DM regarding closing of ODB account. Email contact at ODB regarding reopening account. Receive email from ODB to contact the OCP. Forward to email to Phil and Mukul.	0.30
Tues	08/17/2021	Review transactions in reconciliation discrepancy and prepare requisitions as required. Prepare and send email to pharmacy staff requesting Fillware report with a total of all sales by provider since beginning of receivership to date and POS monthly sales reports. Discussions with Insurance providers.	0.80

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
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Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Wed	08/18/2021	Prepare termination letter for employee and send to Phil and Mukul for review. Receive POS reports and organize to file HST returns. Discussions with Insurance Providers	1.00
Thur	08/19/2021	Review bank transactions and prepare requisitions for debits and credits for entry into accounting system	1.00
Mon	08/23/2021	Receive and review payroll time sheets and invoices. Calculate payroll source deductions and prepare requisitions for payment. Receive call from DM regarding phone line not working and lease underpayment. Contact Bell technical support and review lease documents. Prepare summary of inventory counts and closing dates and circulate to team	1.60
Tues	08/24/2021	Prepare summary of RT2 accounts and send to Phil.	0.10
Wed	08/25/2021	Review invoices and prepare requisitions. Review payroll and payables requisitions with Mukul	0.80
Thur	08/26/2021	Prepare cash projection.	0.30
Mon	08/30/2021	Receive signed payroll and payable cheques, review and prepare for distribution. Inventory count supervision.	4.30
Tues	08/31/2021	Cancellation of all service providers and contacting insurance providers to notify of closing.	5.00
Paula Amaral (PAM)			33.10
Philip H. Gennis (PGE)			
Fri	07/02/2021	Email exchange with Purchaser; email to Counsel requesting status update on fulfillment of conditions on current APS;	0.20
Sun	07/04/2021	Receipt and review of engineering floor plan and placement in Data Room;	0.00
Mon	07/05/2021	Email from Counsel for Purchaser waiving financing condition;	0.10
Thur	07/08/2021	Email exchange with Purchaser; execution and transmittal of OCP form to College on behalf of Purchaser;	0.25
Wed	07/21/2021	email to Counsel for Purchaser requesting update on conditions and waiver thereof;	0.25
Thur	07/22/2021	Email from Counsel for Purchaser with respect to waiver of conditions; subsequent telephone discussion with Counsel for Purchaser;	0.25
Wed	07/28/2021	Email exchange with Counsel for Purchaser regarding Assignment of Lease and the payment of fees for Landlord's Counsel for preparation of same; telephone discussion with Counsel for Landlord regarding quantum of fees being charged for preparation and execution of lease assignment document;	0.50
Fri	07/30/2021	Email exchange with David Laing at McKesson regarding status of sales and recovery of PMSI amounts outstanding; telephone discussion with David Laing in this regard; Email exchange with Rod Randall at CWB regarding status relative to securing court time for sale approval motions;	0.75
Sat	07/31/2021	Email to Counsel for Purchaser regarding exact name of Assignee of Bolos Offer; draft of second report to Court on sale approval motion;	2.50
Mon	08/02/2021	Email exchange with Landlord confirming LMR on deposit as required for adjustments on sale of the pharmacy; email to Counsel for Purchaser confirming proper name of Assignee of APS;	0.25

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
- File ID: AASTON-R: to AASTON-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	08/03/2021	Email exchange with Landlord regarding security deposit and/or LMR held; Revisions to Second Report prior to transmittal to Counsel for review and comments; receipt and review of draft AVO; review of NOM;	0.75
Sat	08/07/2021	Review of Factum;	0.30
Tues	08/10/2021	Email exchange with Purchaser regarding inventory taking;	0.25
Wed	08/11/2021	Receipt and review of proposed Lease Assignment Agreement and Indemnity Agreement prepared by Landlord; review of amendments proposed by Purchaser; forwarding documents to Receiver's Counsel to review and comment; receipt of email from Receiver's Counsel outlining issues with Lease Assignment documents; receipt of copy of email sent by Receiver's Counsel to Counsel for Purchaser regarding issues with Lease Assignment documents; receipt of copy of email from Receiver's Counsel to Counsel for Landlord outlining concerns with respect to Lease Assignment documents;	0.75
Thur	08/12/2021	Email exchange with Landlord regarding accidental shortfall in rent paid for August; attend sale approval motion; attend nsale approval motion before Justice Patillo;	0.25
Fri	08/13/2021	Email from Counsel for Receiver to Counsel for Purchaser	0.20
Mon	08/16/2021	Email exchange with OCP regarding ODB account rendered inactive; telephone discussion with Jaswant Singh at OCP in an effort to resolve issue; coordinating inventory count in advance of closing; receipt and review of email from Counsel for Landlord with draft indemnity and Assignment agreement; email update from Counsel for Purchaser; receipt and review of email from Counsel for Receiver with respect to revised lease assignment agreements; receipt and review of email exchange between Counsel for Receiver and Counsel for Purchaser;	1.00
Fri	08/20/2021	Email exchange and telephone discussion with Counsel for Purchaser	0.50
Mon	08/23/2021	Email exchange with Purchaser regarding inventory count;	0.20
Thur	08/26/2021	Review of closing documents prepared by Counsel for Purchaser; email exchange regarding revisions to closing agenda;	0.50
Fri	08/27/2021	Email exchange and telephone discussion with Counsel; for Purchaser confirming closing scheduled for August 31st; further emails requesting extension to September 10th;	0.50
Tues	08/31/2021	Multiple emails with Counsel for the Receiver and Counsel for the Purchaser resolving last minute issues with sale transaction; receipt and review of draft and revised closing documents; execution of SOA; execution of Receiver's Certificate; resolving issues with McKesson and the ability of the Purchaser to place orders; responding to numerous emails from Counsel for Receiver and Counsel for Purchaser;	2.50
Philip H. Gennis (PGE)			12.75
Susan Downey (SDW)			
Mon	07/05/2021	Processing disbursements	0.50
Wed	07/07/2021	Processing receipts/disbursements	0.50
Fri	07/16/2021	Processing receipts and disbursements	0.50
Wed	07/21/2021	Processed disbursements	0.30
Tues	07/27/2021	Processing receipts and disbursements and sending Pfizer recall notice to pharmacy	0.60
Thur	07/29/2021	Scanning docs to file	0.20
Fri	07/30/2021	Processing receipts and disbursements	0.20

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
- File ID: AASTON-R: to AASTON-R:

File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Fri	08/06/2021	Processing receipts and disbursements	0.60
Thur	08/19/2021	Closing and inventory matters including receipts and disbursements	0.30
Susan Downey (SDW)			3.70
Total for File ID AASTON-R:			72.95
Grand Total:			72.95



October 19, 2021

Invoice #: 12179

Stoney Creek Pharma Inc. o/a Friendly Pharmacy

Invoice

RE: Stoney Creek Pharma Inc. o/a Friendly Pharmacy

FOR PROFESSIONAL SERVICES RENDERED in the period from September 1, 2021 to September 30, 2021, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	0.35	\$525.00	\$183.75
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.10	525.00	52.50
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.10	525.00	52.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Mukul Manchanda, CPA, CIRP, LIT	1.50	450.00	675.00
Eileen Sturge	0.50	250.00	125.00
Paula Amaral	5.30	290.00	1,537.00
Others	4.10	225.00	922.50
Total Professional fees	12.35	\$299.45	\$3,698.25
Courtesy Discount			(606.50)
HST			401.93
Total			\$3,493.68

HST Registration #R825172935

(AASTON-R)

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Filters Used:

- Time Entry Date: 9/01/21 to 9/30/21
- File ID: AASTON-R: to AASTON-R:

Time Detail by File & Employee ARA

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Page 1 of 2

File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Alan Spergel (ASP)			
Fri	09/03/2021	Review & sign cheque	0.10
		Alan Spergel (ASP)	0.10
Deborah Hornbostel (DHO)			
Tues	09/07/2021	Review and approve accounts payable	0.10
		Deborah Hornbostel (DHO)	0.10
Eileen Sturge (EST)			
Mon	09/20/2021	Admin on file	0.50
		Eileen Sturge (EST)	0.50
Gillian Goldblatt (GGO)			
Tues	09/07/2021	review and approve disbursement.	0.10
Tues	09/14/2021	review and approve disbursements.	0.30
		Gillian Goldblatt (GGO)	0.40
Haran Sivanathan (HSI)			
Wed	09/01/2021	Bank reconciliation/Posting cheques/Deposit	0.30
Fri	09/03/2021	General	0.40
Wed	09/15/2021	Bank reconciliation/Posting cheques/Deposit	0.40
		Haran Sivanathan (HSI)	1.10
Inga Friptuleac (IFR)			
Tues	09/07/2021	Issue cheque	0.20
Tues	09/14/2021	Issue cheques, Deposit, Postings	1.30
Mon	09/27/2021	Issue cheques, postings	0.20
		Inga Friptuleac (IFR)	1.70
Mukul Manchanda (MMA)			
Wed	09/01/2021	Receipt, review and approve cheque and deposit requisitions. Email exchanges with P. Amaral regarding cancellation of utilities and other services post closing. Receipt, review and approve payables. Receipt, review and sign the insurance cancellation.	0.70
Thur	09/02/2021	Receipt, review and approve payable.	0.10
Wed	09/08/2021	Receipt and review of an email from McKesson containing invoices and debit advice. Receipt, review and approve Fillware invoice.	0.30
Thur	09/09/2021	Receipt and review of an email from N. Deinaka containing monthly statement related to Moneris account.	0.20
Thur	09/16/2021	Receipt and review of an email from J. Turgeon containing the final closing documents.	0.20
		Mukul Manchanda (MMA)	1.50
Paula Amaral (PAM)			
Wed	09/01/2021	Prepare requisitions for deposit of proceeds of sale. Cancellation of insurance.	0.30
Thur	09/02/2021	Complete transfer of Bell Canada. Receive and respond to email regarding ROE for employees. Prepare requisition for payment of Inventory services.	0.50
Fri	09/03/2021	Review bank statements and prepare debit and credit requisitions for entry.	1.00
Thur	09/16/2021	Review bank transactions and prepare requisitions for credit card deposits, insurance provider deposits, direct payments and fees.	1.00
Mon	09/20/2021	Prepare ROEs	1.50
Wed	09/29/2021	Prepare requisitions for debits and credits on bank statements and post to Q drive.	1.00

Filters Used:

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Time Detail by File & Employee ARA

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File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			5.30
Philip H. Gennis (PGE)			
Wed	09/01/2021	Approve fund transfer requests; receipt of stamped Receiver's Certificate;	0.10
Fri	09/03/2021	Email exchange with McKesson regarding account discrepancies post-closing;email exchange with Counsel for Purchaser regarding overpayment on SOA at closing and arranging for refund of overpayment;	0.25
Philip H. Gennis (PGE)			0.35
Susan Downey (SDW)			
Wed	09/08/2021	Processed receipts and disbursements	0.50
Tues	09/14/2021	Processing disbursements	0.50
Wed	09/15/2021	General	0.30
Susan Downey (SDW)			1.30
Total for File ID AASTON-R:			12.35
Grand Total:			12.35



November 02, 2021

Invoice #: 12214

Stoney Creek Pharma Inc. o/a Friendly Pharmacy

Invoice

RE: Stoney Creek Pharma Inc. o/a Friendly Pharmacy

FOR PROFESSIONAL SERVICES RENDERED in the period from October 1, 2021 to October 27, 2021, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	2.25	\$525.00	\$1,181.25
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.20	375.00	75.00
Mukul Manchanda, CPA, CIRP, LIT	1.70	450.00	765.00
Eileen Sturge	1.00	250.00	250.00
Paula Amaral	3.20	290.00	928.00
Others	2.10	225.00	472.50
Total Professional fees	10.45	\$351.36	\$3,671.75
Courtesy Discount			(318.50)
HST			435.92
Total			\$3,789.17

HST Registration #R825172935

(AASTON-R)

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Time Detail by File & Employee ARA

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File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Eileen Sturge (EST)			
Mon	10/18/2021	Admin on file	0.50
Tues	10/19/2021	Admin on file	0.50
Eileen Sturge (EST)			1.00
Frieda Kanaris (FKA)			
Fri	10/22/2021	Prepare SRD.	0.30
Mon	10/25/2021	Work on schedule for Affidavit of fees for Court report.	0.40
Frieda Kanaris (FKA)			0.70
Gillian Goldblatt (GGO)			
Tues	10/19/2021	review and approve disbursement.	0.10
Wed	10/20/2021	review and approve disbursement.	0.10
Gillian Goldblatt (GGO)			0.20
Inga Friptuleac (IFR)			
Tues	10/05/2021	Postings	0.80
Mon	10/18/2021	Deposit	0.20
Tues	10/26/2021	Postings	0.20
Inga Friptuleac (IFR)			1.20
Jeff Adiken (JAD)			
Mon	10/11/2021	Sept 1, 2021 - sign cheques .1	0.20
		Sept 2, 2021 - sign cheques .1	
Jeff Adiken (JAD)			0.20
Mukul Manchanda (MMA)			
Tues	10/12/2021	Receipt and review of an email from McKesson containing credits, invoices and debit advice.	0.10
Fri	10/15/2021	Receipt, review and approve payables.	0.10
Mon	10/18/2021	Receipt, review and approve disbursements.	0.20
Tues	10/19/2021	Receipt review and approve disbursements.	0.20
Wed	10/20/2021	Receipt, review and approve disbursements.	0.10
Wed	10/27/2021	Review of the file in advance of reviewing and drafting the report.	1.00
Mukul Manchanda (MMA)			1.70
Paula Amaral (PAM)			
Mon	10/04/2021	Review WSIB account to ensure reporting is up to date. File outstanding HST returns.	1.00
Tues	10/05/2021	Prepare debit and credit requisitions for posting as per bank transactions.	0.60
Wed	10/06/2021	Receive email from new owner regarding invoices that need to be redirected and cheques to be picked up. Organize Purolator to pick cheques.	0.10
Mon	10/18/2021	Coordinate pick up of cheques and invoices delivered to pharmacy post sale. Prepare requisitions as per bank statements for posting.	0.60
Thur	10/21/2021	Prepare requisitions for bank transactions for posting.	0.50
Fri	10/22/2021	General	0.10
Tues	10/26/2021	Contact CRA and request balances on RT0001 and RP0001 accounts and list of outstanding returns. Prepare spreadsheet summarizing information.	0.30
Paula Amaral (PAM)			3.20

Philip H. Gennis (PGE)

Filters Used:

- Time Entry Date: 10/01/21 to 10/27/21
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Time Detail by File & Employee ARA

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File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Mon	10/18/2021	preliminary assembly of information for Third Report to Court;	0.50
Thur	10/21/2021	Preliminary drafting of Third Report to Court;	1.00
Mon	10/25/2021	Final drafting of Third Report and assembly of appendices; telephone discussion with Counsel; review SRD and proposed payout; Emails to McKesson and Kohl&Frisch requesting written confirmation of PMSI Claims; email to CWB requesting payout statements on closed estates;	0.75

Philip H. Gennis (PGE) **2.25****Total for File ID AASTON-R:** **10.45****Grand Total:** **10.45**

This is Exhibit “8” of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 2nd day of November, 2021

B. Eileen Sturge
A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for MSI Spergel Inc.
and Spergel & Associates Inc.
Expires September 21, 2022.



September 21, 2021

Invoice #: 12168

Toronto Apothecary Pharma Inc.

Invoice

RE: Toronto Apothecary Pharma Inc. o/a The Apothecary Shop

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	20.25	\$525.00	\$10,631.25
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.40	525.00	210.00
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.20	525.00	105.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	3.50	375.00	1,312.50
Mukul Manchanda, CPA, CIRP, LIT	11.20	450.00	5,040.00
Claudia Jackman, 30	0.85	110.00	93.50
Paula Amaral	22.00	290.00	6,380.00
Others	31.10	225.00	6,997.50

Total Professional fees	89.50	\$343.80	\$30,769.75
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Courtesy Discount			(3,839.50)
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Reimbursable Expenses

Courier	\$69.94
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Total Reimbursable expenses	\$69.94
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HST	\$3,510.03
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Total	\$30,510.22
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HST Registration #R825172935

(AAAPOT-R)

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Time Detail by File & Employee ARA

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File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Alan Spergel (ASP)			
Thur	07/29/2021	Review + sign cheques (2)	0.20
Alan Spergel (ASP)			0.20
Claudia Jackman (CJA)			
Tues	08/10/2021	Post and printed cheques	0.35
Tues	08/24/2021	Posting of cheques	0.50
Claudia Jackman (CJA)			0.85
Deborah Hornbostel (DHO)			
Fri	07/16/2021	Review and approve disbursements	0.20
Mon	08/30/2021	Review and approve accounts payable	0.20
Deborah Hornbostel (DHO)			0.40
Frieda Kanaris (FKA)			
Tues	07/20/2021	Count and deposit cash.	0.30
Frieda Kanaris (FKA)			0.30
Gillian Goldblatt (GGO)			
Mon	07/05/2021	review and approve McKesson purchases.	0.10
Tues	07/06/2021	review and approve McKesson purchases.	0.10
Wed	07/07/2021	review and approve McKesson purchases.	0.10
Thur	07/08/2021	review and approve McKesson purchases.	0.10
Fri	07/09/2021	review and approve McKesson purchases.	0.10
Mon	07/12/2021	review and approve disbursement; review and approve McKesson purchases.	0.10
Tues	07/13/2021	review and approve McKesson purchases.	0.10
Wed	07/14/2021	review and approve McKesson purchases.	0.10
Thur	07/15/2021	review and approve McKesson purchases.	0.10
Fri	07/16/2021	review and approve McKesson purchases.	0.10
Mon	07/19/2021	review and approve McKesson Purchase.	0.10
Tues	07/20/2021	review and approve disbursements; review and approve McKesson purchases.	0.20
Wed	07/21/2021	review and approve disbursement; review and approve McKesson Purchase.	0.20
Thur	07/22/2021	review and approve McKesson Purchase.	0.10
Fri	07/23/2021	review and approve McKesson Purchase.	0.10
Mon	07/26/2021	review and approve McKesson purchase.	0.10
Tues	07/27/2021	review and approve McKesson purchase.	0.10
Wed	07/28/2021	review and approve McKesson purchase.	0.10
Thur	07/29/2021	review and approve McKesson purchase.	0.10
Fri	07/30/2021	review and approve McKesson purchase.	0.10
Tues	08/03/2021	review and approve McKesson purchases.	0.10
Wed	08/04/2021	review and approve McKesson purchases.	0.10
Thur	08/05/2021	review and approve McKesson purchases.	0.10
Mon	08/09/2021	review and approve disbursement; review and approve McKesson purchases.	0.20
Tues	08/10/2021	review and approve McKesson purchases.	0.10
Wed	08/11/2021	review and approve disbursements; review and approve McKesson purchases.	0.30
Thur	08/12/2021	review and approve McKesson purchases.	0.10
Fri	08/13/2021	review and approve McKesson purchases.	0.10
Mon	08/16/2021	review and approve McKesson purchases.	0.10
Tues	08/17/2021	review and approve McKesson purchases.	0.10

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
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File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Gillian Goldblatt (GGO)			
		Gillian Goldblatt (GGO)	3.50
Hinna Shaikh (HSH)			
Wed	08/18/2021	updated site	0.00
Wed	08/18/2021	updated site	0.20
		Hinna Shaikh (HSH)	0.20
Haran Sivanathan (HSI)			
Fri	07/02/2021	General	0.80
Thur	07/08/2021	General	0.70
Tues	07/20/2021	Bank reconciliation/Posting cheques/Deposit	0.30
Tues	07/27/2021	Bank reconciliation/Posting cheques/Deposit	0.80
Tues	08/17/2021	General	0.20
		Haran Sivanathan (HSI)	2.80
Inga Friptuleac (IFR)			
Mon	07/05/2021	Issue cheques ;Deposit	0.60
Tues	07/13/2021	Issue cheques; Deposit, Postings	0.80
Tues	07/27/2021	Deposit; Postings; Issue cheques	1.00
Tues	08/03/2021	Deposit	0.20
Mon	08/09/2021	Issue cheque; Deposits	0.40
Mon	08/23/2021	Deposit; Issue cheques, postings	1.80
		Inga Friptuleac (IFR)	4.80
Jeff Adiken (JAD)			
Wed	07/28/2021	Sign cheques	0.30
Mon	08/30/2021	August 27, 2021 - Sign cheques	0.30
		Jeff Adiken (JAD)	0.60
Mukul Manchanda (MMA)			
Tues	07/06/2021	Receipt and review of an email from R. Lailani containing the McKesson invoices.	0.20
Wed	07/07/2021	Email exchanges with respect to replacement of the sink.	0.10
Thur	07/08/2021	Email exchanges with M. Bebawy regarding preparation of floor plan.	0.10
Fri	07/09/2021	Dealt with management of cash and provided instructions regarding same to the staff. Review of the cash flow and the bank balance. Review of email exchanges with McKesson regarding changing the PAP dates to semi monthly.	0.20
Mon	07/12/2021	Receipt, review and approve payroll and payables.	0.50
Tues	07/13/2021	Receipt and review of invoices and debit advise from McKesson. Receipt and review of lengthy email exchange with landlord and it's counsel regarding assignment of the lease.	0.40
Thur	07/15/2021	Receipt and review of an email from P. Amaral providing bank balance in the trust account. Preparation of cash flow and instructions to P. Amaral regarding movement of funds.	0.10
Fri	07/16/2021	Receipt, review and approve disbursements.	0.10
Tues	07/20/2021	Receipt, review and approve payables. Receipt and review of an email from L. Reyes containing copies of McKesson invoices and debit advice.	0.30
Wed	07/21/2021	Receipt, review and approve payables.	0.10
Tues	07/27/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.40
Thur	07/29/2021	Receipt review and approve payables.	0.10

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
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Time Detail by File & Employee ARA

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File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Sat	07/31/2021	Review of email exchanges with B. Bissell regarding security opinions.	0.10
Sun	08/01/2021	Review of email exchanges regarding preparation of summary of NDAs and offers. Instructions to P. Amaral regarding same. Prepare draft appendices and emailed same to P. Gennis.	0.40
Mon	08/02/2021	Review of the file in advance of drafting the second report. Receipt and review of the draft report from P. Gennis. Provided comments regarding same and prepared certain appendices. Review of email exchanges with the landlord regarding rent arrears.	1.80
Tues	08/03/2021	Receipt and review of an email from L. Reyes containing the McKesson invoices. Discussion with P. Gennis regarding the report. Further revisions to the report. Prepared appendices to the report including Fee Affidavit, NDAs and Offer Summary and SRDs. Review of multiple documents in preparation of the appendices.	1.20
Wed	08/04/2021	Prepare and swear fee affidavit along with exhibits. Receipt, review and provided comments regarding notice of motion and orders.	0.30
Fri	08/06/2021	Receipt, review and provided comments regarding the factum.	0.10
Mon	08/09/2021	Receipt and review of the factum. Sent an email to J. Turgeon providing comments.	0.20
Tues	08/10/2021	Receipt, review and approve payroll. Receipt, review and execute the assignment of lease document.	0.80
Fri	08/13/2021	Discussion with P. Amaral regarding cash flow.	0.20
Tues	08/17/2021	Review of multiple emails regarding inventory count.	0.30
Wed	08/18/2021	Receipt and review of an email from McKesson containing invoices. Email exchanges with Claimsecure regarding change of account and outstanding deposits.	0.50
Thur	08/19/2021	Review of email exchanges regarding issues with closing and extension required for same.	0.30
Tues	08/24/2021	Receipt and review of an email from McKesson containing invoices and debit advice. Receipt, review and approve the employee termination letter.	0.50
Wed	08/25/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Thur	08/26/2021	Email exchanges with staff regarding procedure after sale of pharmacy. Email exchanges and telephone discussion with S. Downey regarding shredding of boxes. Review of cash flow and discussion regarding cash management.	0.60
Fri	08/27/2021	Receipt and review of the execution copies of the closing documents. Sent an email to J. Turgeon containing the executed copies of same. Receipt and review of the statement of adjustments.	0.30
Mon	08/30/2021	Receipt, review and approve payables.	0.20
Tues	08/31/2021	Receipt and review of an email from McKesson containing invoices and debit advice.	0.30
Mukul Manchanda (MMA)			11.20
Paula Amaral (PAM)			
Fri	07/02/2021	Review transactions on bank statements, prepare requisitions for deposits and payments made via EFT.	0.80
Mon	07/05/2021	Review bank statements and prepare requisitions for deposits and payments.	1.00
Tues	07/06/2021	Review bank statements and reconcile with Ascend and prepare financial analysis to determine status of bank accounts. Review WSIB accounts and current balances. Assist with monthly bank reconciliation.	0.70

Filters Used:

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File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Thur	07/08/2021	Receipt and printing of payroll timesheets and invoices. Preparation of pay statements for employees	0.80
Mon	07/12/2021	Review of payroll and invoices with Mukul. Preparation of payroll to be distributed.	1.00
Tues	07/13/2021	Prepare requisitions for deposits and payments on bank statements. Assist with bank reconciliation.	1.00
Tues	07/20/2021	Request payroll information from employees and contractors. Prepare requisitions for debit and credit entries in bank statements.	0.70
Wed	07/21/2021	Prepare cash flow analysis including reconciling bank statement with Ascend to determine outstanding cheques and review anticipated sales and expenses.	0.30
Mon	07/26/2021	Receive payroll information and invoices, prepare pay statements and pay schedule for employees.	1.00
Tues	07/27/2021	Prepare requisitions for payroll and payables and review with Mukul. Prepare requisitions for debit and credit entries in bank statements.	0.80
Wed	07/28/2021	Receive signed cheques for payroll and payables and prepare for delivery. Prepare weekly cash flow analysis.	0.50
Thur	07/29/2021	Review WSIB Statements and file premium for April-June. Prepare requisition for payment.	0.40
Fri	07/30/2021	Preparation of requisition for debit and credit transactions in bank statements for entry into Ascend.	0.80
Tues	08/03/2021	Create spreadsheet summarizing NDAs and offers received with details. Prepare Interim R&D report as at June 30, 2021 Assist with preparation of report including formatting documents and completing redactions.	1.60
Wed	08/04/2021	Assist with preparation of report including formatting documents, completing redactions and assembling documents. Preparation of requisitions for credit and debit transactions in bank account.	1.20
Thur	08/05/2021	Email staff requesting payroll information. Review commission statement for sale of pharmacy, confirm final sale price and origin of buyer. Email Phil with status.	0.30
Fri	08/06/2021	Receive and print payroll information and invoices.	0.10
Tues	08/10/2021	Review payroll requisitions with Mukul. Retrieve original bank account information to determine if sales receipts have been deposited to original accounts and need to be forwarded to post-receivership bank accounts.	0.60
Wed	08/11/2021	Review debit and credit transactions on bank statements and prepare requisitions for posting.	0.60
Thur	08/12/2021	Organize signed cheques for delivery. Prepare bank cash flow forecast to determine status of funds.	0.40
Mon	08/16/2021	Coordinate time for final inventory.	0.10
Tues	08/17/2021	Review transactions in reconciliation discrepancy and prepare requisitions as required. Prepare and send email to pharmacy staff requesting Fillware report with a total of all sales by provider since beginning of receivership to date and POS monthly sales reports. Discussions with Insurance providers.	0.80
Wed	08/18/2021	Prepare termination letter for employee and send to Phil and Mukul for review. Receive POS reports and organize to file HST returns. Discussions with Insurance Providers.	1.00

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
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Time Detail by File & Employee ARA

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File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Thur	08/19/2021	Review bank transactions and prepare requisitions for debits and credits for entry into accounting system.	1.00
Mon	08/23/2021	Receive and review payroll hours. Calculate payroll source deductions and prepare requisitions for payment. Prepare summary of inventory counts and closing dates and circulate to team.	0.40
Wed	08/25/2021	Review invoices and prepare requisitions. Review payroll and payables requisitions with Mukul	0.80
Thur	08/26/2021	Organize provider information in preparation for closing of sale Finalize termination letters. Prepare cash projection. Review bank account transactions and create requisitions for debits and credits for entry into accounting system. Attend pharmacy for inventory count	3.00
Mon	08/30/2021	Receive signed payroll and payable cheques, review and prepare for distribution.	0.30
Paula Amaral (PAM)			22.00
Philip H. Gennis (PGE)			
Fri	07/02/2021	email to Counsel requesting status update on fulfillment of conditions on current APS; copy of lengthy email from Counsel for Purchaser to Landlord regarding assignment of lease; review of documents attached thereto;	0.50
Thur	07/08/2021	Email exchange with broker regarding go-ahead for floor plan;	0.25
Fri	07/09/2021	Telephone discussion with Bernard Lefebvre at McKesson requesting PAPs to be executed on the 15th and 30th of the month only rather than staggered dates; email to Bernard to confirm discussion;	0.50
Tues	07/13/2021	Email exchange with Counsel for Purchaser regarding assignment of lease and position being taken by the Landlord; telephone discussion with Counsel for Purchaser; email exchange with Receiver's Counsel in this regard, email to Counsel for Landlord advising of the Receiver's intention to seek a forced assignment order from the Court;	1.20
Tues	07/20/2021	Email exchange and telephone discussion with Counsel for Landlord confirming Landlord's change of position relative to assignment of lease;	0.50
Wed	07/21/2021	Email exchange with Counsel for Purchaser regarding full waiver of conditions; receipt and review of copy of email from Counsel for Purchaser and Counsel for Landlord;	0.50
Fri	07/23/2021	Email exchange and lengthy telephone discussion with Counsel for Purchaser regarding full waiver of conditions.	0.50
Thur	07/29/2021	Email exchange with Ross Elver, Counsel for Purchaser and follow up telephone discussion with him regarding challenges in getting Counsel for Landlord preparing Lease Assignment documents for execution; telephone discussion with Counsel for Landlord requesting expedited response to Counsel for Purchaser so as to enable full waiver of conditions by purchaser;	0.50
Sat	07/31/2021	Receipt and review of copy of email from Counsel for Purchaser to Counsel for the Landlord; draft of second report to court for sale approval;	2.50
Mon	08/02/2021	Email exchange with Landlord confirming LMR on deposit as required for adjustments on sale of the pharmacy;	0.25
Tues	08/03/2021	Email exchange with Landlord regarding security deposit and/or LMR held; Revisions to Second Report prior to transmittal to Counsel for review and comments; receipt and review of draft AVO; review of NOM;	0.75

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
- File ID: AAAPOT-R: to AAAPOT-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	08/04/2021	Receipt and review of proposed Assignment of Lease; transmittal to Counsel for comments;	0.50
Sat	08/07/2021	Review of Factum	0.30
Mon	08/09/2021	Email exchange with Counsel for Purchaser; receipt and review of lease assignment agreement; email exchange with Counsel for Receiver regarding necessary revisions to agreement;	0.50
Tues	08/10/2021	Receipt and review of proposed changes to Assignment Agreement; email exchange with Counsel for Receiver in this regard; receipt, review and execution of revised Lease Assignment Agreement; email exchange with Purchaser regarding Lease Agreement; email exchange with Counsel for Receiver regarding Telus waiting period;	0.75
Wed	08/11/2021	Receipt and review of revised Lease Assignment Agreement from Counsel for Purchaser; email exchange with Counsel for Purchaser regarding closing date and inventory Count; email exchange with Purchaser in like regard; receipt and review of copy of email sent by Receiver's Counsel to Counsel for Landlord enclosing executed Lease Assignment documents; execution of revised document and forwarding same to Counsel for Receiver to be held in escrow upon terms agreed upon by Counsel;	0.75
Thur	08/12/2021	Attend sale approval motion before Justice Patillo	0.20
Fri	08/13/2021	Email exchanges with Counsel for Purchaser regarding results of approval motion held August 12th; receipt and review of multiple emails from Receiver's Counsel to Counsel for Purchaser; email exchange with Mike at Inventory Solutions;	0.30
Mon	08/16/2021	Coordinating inventory count in advance of closing; receipt and review of email from Counsel for Purchaser to Counsel for Landlord regarding proposed revisions to Assignment Agreement;	0.25
Tues	08/17/2021	Email exchange and telephone discussion with Inventory Solutions regarding impending count in advance of closing; receipt and review of email from Counsel for Landlord to Counsel for Purchaser; internal email exchange regarding disposal of stale-dated narcotics that were moved with OCP approval from original Brighton Pharmacy to Apothecary for safe keeping; further email exchanges with Purchaser and Purchaser's Counsel regarding employees being retained and timing of inventory Count;	1.00
Wed	08/18/2021	Email from Counsel for purchaser confirming which staff will be retained by the Purchaser on closing. email exchange with John Gerges regarding final payments from insurance providers;	0.25
Thur	08/19/2021	Lengthy email exchange with Counsel for Purchaser regarding closing issues; receipt and review of HST Election; receipt and review of executed Assignment of Lease;	0.75
Mon	08/23/2021	Telephone discussion with OCP regarding retention of paper records; receipt and review of email exchange between John Gerges of the Receiver regarding records belonging to Ellesmere Pharmacy which closed in 2019; review of corporate profile search to confirm ownership of corporation; email and telephone exchange with Counsel for CWB; review of closing Agenda and responding to Counsel for Receiver in this regard;	1.25
Wed	08/25/2021	Email exchange with Purchaser regarding inventory count; telephone discussion and email exchange with Darren Smith at CWB Maxium regarding funding approval for purchase and timeline for advance; telephone discussion with Ross Evers, Counsel for Purchaser; further telephone discussions with Bernard Lefebvre at McKesson;	1.00

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
- File ID: AAAPOT-R: to AAAPOT-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	08/26/2021	Logistical issues related to closing (retention of cash; dealing with Moneris Terminal, etc.); telephone discussion with Ross Evers and negotiating agreement to have inventory count done August 26th even if we are forced to extend closing until Monday. All terms and adjustments to remain as of the 27th; telephone discussion with Receiver's Counsel; receipt and review of draft closing documents from Receiver's Counsel; review and revise draft Closing Agenda; email transmittal of revisions to Counsel for Receiver; email exchange regarding wire transfer of closing proceeds; telephone discussion with McKesson (Bernard Lefebvre)	1.50
Fri	08/27/2021	Email exchange and telephone discussion with McKesson Credit Department; final review of closing documents and coordinating closing with Counsel; receipt and review of inventory count; telephone discussion with Bernard Lefebvre at McKesson; receipt and review of SOA and providing revisions thereto; telephone discussion with Counsel for Receiver regarding adjustments; execution and transmittal of Receiver's Certificate; telephone discussion with Counsel for Purchaser; on-going email exchanges with Counsel for the Receiver and Counsel for the Purchaser dealing with closing logistics; email exchange with Ben Wyatt regarding distribution and discharge;	2.50
Tues	08/31/2021	Review of email from McKesson regarding post-closing orders placed by pharmacy; responding email to McKesson;	0.50
Philip H. Gennis (PGE)			20.25
Susan Downey (SDW)			
Mon	07/05/2021	Processing disbursements	0.50
Wed	07/07/2021	Processing receipts/disbursements	0.50
Fri	07/16/2021	Deliver paycheques and collect cash/process receipts and disbursements	1.00
Wed	07/21/2021	Processed disbursements	0.30
Tues	07/27/2021	Processing receipts and disbursements including rent cheque and sending Pfizer recall notice to pharmacy	0.60
Thur	07/29/2021	Scanning docs to file	0.20
Fri	07/30/2021	Deliver paycheques and collect cash. Processing receipts and disbursements	0.70
Thur	08/12/2021	Delivered Paycheques and collected cash	0.50
Mon	08/16/2021	Collect cash and deliver cheques and discussion with Essam re: sale. Discussion and planning for records stored from Ellesmere pharmacy and narcotics (Thurs. August 12)	0.50
Tues	08/17/2021	Closing and inventory count e-mails/planning	0.50
Wed	08/18/2021	Planning for patient records and narcotics stored at Apothecary.	0.50
Thur	08/19/2021	Closing and inventory matters including receipts and disbursements	0.30
Fri	08/20/2021	Ellesmere document shredding issues	0.50
Mon	08/23/2021	Discussions with Mike re: inventory count. Research on Ellesmere Pharmacy files stored at Apothecary. Communication with Phil and John Gerges re: shipping files to John. Quote from courier company. Discussions re: payroll. Review of utilities to be notified for final reading.	1.00
Wed	08/25/2021	Collect narcotics from Apothecary and move to Brimley	1.50
Thur	08/26/2021	Prep and attend inventory count/collect cash	5.00
Fri	08/27/2021	Site visit and closing tasks	6.00
Mon	08/30/2021	Closing tasks including issues with Green Shield provider account access and cancelling insurance	2.00

Filters Used:

- Time Entry Date: 7/01/21 to 8/31/21
- 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
Susan Downey (SDW)			
Tues	08/31/2021	Transferring rogers account	0.30
Susan Downey (SDW)			22.40
Total for File ID AAAPOT-R:			89.50
Grand Total:			89.50



October 19, 2021

Invoice #: 12176

Toronto Apothecary Pharma Inc.

Invoice

RE: Toronto Apothecary Pharma Inc. o/a The Apothecary Shop

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	1.75	\$525.00	\$918.75
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.10	525.00	52.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Mukul Manchanda, CPA, CIRP, LIT	1.50	450.00	675.00
Eileen Sturge	0.50	250.00	125.00
Paula Amaral	4.00	290.00	1,160.00
Others	8.10	225.00	1,822.50
Total Professional fees	16.35	\$299.92	\$4,903.75
Courtesy Discount			(789.00)
HST			534.92
Total			\$4,649.67

HST Registration #R825172935

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- File ID: AAAPOT-R: to AAAPOT-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Deborah Hornbostel (DHO)			
Tues	09/07/2021	Review and approve accounts payable	0.10
		Deborah Hornbostel (DHO)	0.10
Eileen Sturge (EST)			
Mon	09/20/2021	Admin on file	0.50
		Eileen Sturge (EST)	0.50
Frieda Kanaris (FKA)			
Tues	09/21/2021	Prepare SRD.	0.50
		Frieda Kanaris (FKA)	0.50
Gillian Goldblatt (GGO)			
Tues	09/07/2021	review and approve disbursement.	0.10
Tues	09/14/2021	review and approve disbursements.	0.30
		Gillian Goldblatt (GGO)	0.40
Haran Sivanathan (HSI)			
Wed	09/01/2021	Bank reconciliation/Posting cheques/Deposit	0.30
Wed	09/15/2021	Bank reconciliation/Posting cheques/Deposit	0.40
		Haran Sivanathan (HSI)	0.70
Inga Friptuleac (IFR)			
Tues	09/07/2021	Issue cheques, Deposits	0.60
Tues	09/14/2021	Issue cheques, Deposit, Postings	1.00
Mon	09/27/2021	Issue cheques, postings	0.20
		Inga Friptuleac (IFR)	1.80
Mukul Manchanda (MMA)			
Wed	09/01/2021	Email exchanges regarding issues with McKesson.	0.10
Thur	09/02/2021	Receipt, review and approve payable.	0.10
Wed	09/08/2021	Receipt and review of an email from McKesson containing invoices and debit advice. Receipt, review and approve Fillware invoice.	0.30
Tues	09/14/2021	Receipt, review and approve payables. Review of bank reconciliation.	0.40
Wed	09/15/2021	Receipt, review of the invoices, credit notes and debit advice from McKesson.	0.10
Thur	09/16/2021	Receipt and review of an email from J. Turgeon containing the final closing documents.	0.20
Tues	09/21/2021	Receipt and review of an email from F. Kanaris containing the R&D to date. Provided comments regarding same.	0.30
		Mukul Manchanda (MMA)	1.50
Paula Amaral (PAM)			
Fri	09/03/2021	Review bank statements and prepare debit and credit requisitions for entry.	1.00
Thur	09/16/2021	Review bank transactions and prepare requisitions for credit card deposits, insurance provider deposits, direct payments and fees.	1.00
Mon	09/20/2021	Prepare ROEs	1.00
Wed	09/29/2021	Prepare requisitions for debits and credits on bank statements and post to Q drive.	1.00
		Paula Amaral (PAM)	4.00
Philip H. Gennis (PGE)			

Filters Used:

- Time Entry Date: 9/01/21 to 9/30/21
- File ID: AAAPOT-R: to AAAPOT-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	09/01/2021	Receipt and review of emails concerning Purchaser's inability to obtain drugs from McKesson; email to Bernard Lefebvre; receipt and review of responding emails;	0.50
Fri	09/03/2021	Email exchange with McKesson regarding account discrepancies post-closing;	0.25
Fri	09/17/2021	Email exchange with Counsel for CWB regarding SRD with respect to receivership;	0.25
Thur	09/23/2021	Review of draft Interim SRD and transmittal to Counsel for CWB to assist in enforcement on guarantee;	0.75
Philip H. Gennis (PGE)			1.75
Susan Downey (SDW)			
Wed	09/01/2021	Transferring funds from pre-filing account /Issues with McKesson activating new account/return Moneris equipment	1.80
Thur	09/02/2021	Follow up on McKesson account remedied.	0.20
Wed	09/08/2021	Processed cash receipts from day of closing and disbursements. Issues with Fillware account not yet opened for Pharmacy. Discussions and e-mails with Essam and Fillware.	0.80
Mon	09/13/2021	Closing tasks and disbursements.	0.50
Tues	09/14/2021	Closing matters.	0.50
Wed	09/15/2021	Disbursements	0.30
Fri	09/17/2021	Collected cheques from pharmacy	0.20
Wed	09/29/2021	Collecting cheque from site	0.50
Thur	09/30/2021	Processed receipts	0.30
Susan Downey (SDW)			5.10
Total for File ID AAAPOT-R:			16.35
Grand Total:			16.35



SPERGEL

November 01, 2021

Invoice #: 12202

Toronto Apothecary Pharma Inc.

Invoice

RE: Toronto Apothecary Pharma Inc. o/a The Apothecary Shop

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	1.75	\$525.00	\$918.75
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Mukul Manchanda, CPA, CIRP, LIT	1.70	450.00	765.00
Eileen Sturge	1.00	250.00	250.00
Paula Amaral	2.70	290.00	783.00
Others	5.60	225.00	1,260.00
Total Professional fees	13.15	\$313.82	\$4,126.75
Courtesy Discount			(502.00)
HST			471.22
Total			\$4,095.97

HST Registration #R825172935

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- File ID: AAAPOT-R: to AAAPOT-R:

Time Detail by File & Employee ARA

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File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Eileen Sturge (EST)			
Mon	10/18/2021	Admin on file	0.50
Tues	10/19/2021	Admin on file	0.50
Eileen Sturge (EST)			1.00
Frieda Kanaris (FKA)			
Fri	10/22/2021	Prepare SRD.	0.30
Mon	10/25/2021	Work on schedule for Affidavit of fees for Court report.	0.40
Frieda Kanaris (FKA)			0.70
Gillian Goldblatt (GGO)			
Thur	10/14/2021	review and approve disbursements.	0.20
Tues	10/19/2021	review and approve disbursement.	0.10
Wed	10/20/2021	review and approve disbursement.	0.10
Gillian Goldblatt (GGO)			0.40
Inga Friptuleac (IFR)			
Mon	10/04/2021	Deposit	0.50
Tues	10/26/2021	General	0.30
Inga Friptuleac (IFR)			0.80
Jeff Adiken (JAD)			
Mon	10/11/2021	Sept 1, 2021 - sign cheques	0.10
Jeff Adiken (JAD)			0.10
Mukul Manchanda (MMA)			
Mon	10/18/2021	Receipt, review and approve disbursements.	0.20
Tues	10/19/2021	Receipt review and approve disbursements.	0.20
Wed	10/20/2021	Receipt, review and approve disbursements.	0.10
Mon	10/25/2021	Receipt and review of payout statement from CWB.	0.20
Wed	10/27/2021	Review of the file in advance of reviewing and drafting the report.	1.00
Mukul Manchanda (MMA)			1.70
Paula Amaral (PAM)			
Tues	10/05/2021	Prepare debit and credit requisitions for posting as per bank transactions.	0.60
Thur	10/07/2021	General	0.80
Mon	10/18/2021	Prepare requisitions as per bank statements for posting.	0.50
Thur	10/21/2021	Prepare requisitions for bank transactions for posting.	0.50
Tues	10/26/2021	Contact CRA and request balances on RT0001 and RP0001 accounts and list of outstanding returns. Prepare spreadsheet summarizing information.	0.30
Paula Amaral (PAM)			2.70
Philip H. Gennis (PGE)			
Thur	10/21/2021	Preliminary drafting of Third Report to Court	1.00
Mon	10/25/2021	Emails to McKesson and Kohl&Frisch requesting written confirmation of PMSI Claims; email to CWB requesting payout statements on closed estates; Final drafting of Third Report and assembly of appendices; telephone discussion with Counsel; review SRD and proposed payout;	0.75
Philip H. Gennis (PGE)			1.75
Susan Downey (SDW)			
Tues	10/05/2021	Dealing with Rogers re: invoice being sent to wrong account.	0.50

Filters Used:

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Time Detail by File & Employee ARA

Printed on: 11/02/21
Page 2 of 2

File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Thur	10/07/2021	Attend site for lock changing. Deliver mail. Discussion with AI Financial. Review of rent roll and e-mail tenants regarding new lock and how to obtain keys.	3.00
Tues	10/12/2021	Processed disbursements	0.50
Susan Downey (SDW)			4.00
Total for File ID AAAPOT-R:			13.15
Grand Total:			13.15

**This is Exhibit "9" of the Affidavit of
MUKUL MANCHANDA**

Sworn before me on this 2nd day of November, 2021


A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for MSI Spergel Inc.
and Spergel & Associates Inc.
Expires September 21, 2022



SPERGEL

November 02, 2021

Invoice #: 12215

Westway Holdings Inc. (formerly o/a Westway Medical Pharmacy)

Invoice

RE: Westway Holdings Inc. (formerly o/a Westway Medical Pharmacy)

FOR PROFESSIONAL SERVICES RENDERED in the period from July 1, 2021 to October 27, 2021, 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
Mukul Manchanda, CPA, CIRP, LIT	1.20	450.00	540.00
Paula Amaral	1.70	290.00	493.00
Others	0.60	250.00	150.00
Total Professional fees	5.05	\$395.39	\$1,996.75
Courtesy Discount			(144.50)
HST			240.79
Total			\$2,093.04

HST Registration #R825172935

(AAWEST-R)

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Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Westway Holdings Inc. (formerly o/a Westway Medical Pharmacy) (AAWEST-R:)

Day	Date	Memo	B-Hrs
Frieda Kanaris (FKA)			
Fri	10/22/2021	Prepare SRD.	0.30
Mon	10/25/2021	Work on schedule for Affidavit of fees for Court report.	0.30
Frieda Kanaris (FKA)			0.60
Mukul Manchanda (MMA)			
Mon	08/02/2021	Review of the file in advance of drafting the second report. Receipt and review of the draft report from P. Gennis. Provided comments regarding same and prepared certain appendices.	0.30
Tues	08/03/2021	Discussion with P. Gennis regarding the report. Further revisions to the report. Prepared appendices to the report including Fee Affidavit, NDAs and Offer Summary and SRDs. Review of multiple documents in preparation of the appendices.	0.30
Wed	08/04/2021	Prepare and swear fee affidavit along with exhibits. Receipt, review and provided comments regarding notice of motion and orders.	0.30
Fri	08/06/2021	Receipt, review and provided comments regarding the factum.	0.10
Mon	08/09/2021	Receipt and review of the factum. Sent an email to J. Turgeon providing comments.	0.20
Mukul Manchanda (MMA)			1.20
Paula Amaral (PAM)			
Wed	07/28/2021	Review R drive for information relating to HST audit.	0.10
Thur	07/29/2021	V	0.50
Tues	08/03/2021	Prepare Interim R&D report as at June 30, 2021	0.30
Thur	10/07/2021	General	0.80
Paula Amaral (PAM)			1.70
Philip H. Gennis (PGE)			
Fri	07/30/2021	Draft Second Report to Court;	0.50
Tues	08/03/2021	Revisions to Second Report prior to transmittal to Counsel for review and comments;review of NOM;	0.50
Mon	10/18/2021	preliminary assembly of information for Third Report to Court;	0.30
Fri	10/22/2021	Preliminary Drafting of Third Report to Court;	0.25
Philip H. Gennis (PGE)			1.55
Total for File ID AAWEST-R:			5.05
Grand Total:			5.05

**This is Exhibit "10" of the Affidavit of
MUKUL MANCHANDA**

Sworn before me on this 2nd day of November, 2021


A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for MSI Spergel Inc.
and Spergel & Associates Inc.
Expires September 21, 2022



SPERGEL

November 02, 2021

Invoice #: 12209

Olde Walkerville Holdings Inc. o/a Olde Walkerville Pha

Invoice

RE: Old Walkerville Holdings Inc. o/a Olde Walkerville

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	11.95	\$525.00	\$6,273.75
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.10	525.00	52.50
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.30	525.00	157.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.70	375.00	637.50
Mukul Manchanda, CPA, CIRP, LIT	19.60	450.00	8,820.00
Claudia Jackman, 30	0.85	110.00	93.50
Paula Amaral	64.80	290.00	18,792.00
Others	35.10	225.00	7,897.50

Total Professional fees	134.40	\$317.89	\$42,724.25
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Courtesy Discount			(6,031.00)
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Reimbursable Expenses

Courier	\$265.33
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Total Reimbursable expenses	\$265.33
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HST	\$4,802.55
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Total	\$41,761.13
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HST Registration #R825172935

(AAOLDE-R)

msi Spergel inc. Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

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Filters Used:

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- File ID: AAOLDE-R: to AAOLDE-R:

Time Detail by File & Employee ARA

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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
Alan Spergel (ASP)			
Thur	07/29/2021	Review + sign cheques (4)	0.30
		Alan Spergel (ASP)	0.30
Claudia Jackman (CJA)			
Tues	07/27/2021	Process cheques	0.50
Tues	08/24/2021	posting of cheques	0.35
		Claudia Jackman (CJA)	0.85
Deborah Hornbostel (DHO)			
Fri	07/16/2021	Review and approve disbursements	0.10
		Deborah Hornbostel (DHO)	0.10
DaCosta Larrier (DLA)			
Tues	07/06/2021	Chase up of Ontrack billing and credit issue.	0.50
Wed	07/07/2021	Discussions with external vendors on PC upgrade options. Received quotes reviewed and remotely logged into systems to perform precheck hardware compatibility, etc.	0.75
Thur	10/21/2021	Pharmacy called with Internet issue. Troubleshooted and determined local problem. External technician in Windsor area was contacted. Worked with Paula to resolve billing issue.	0.75
		DaCosta Larrier (DLA)	2.00
Frieda Kanaris (FKA)			
Fri	10/22/2021	Prepare SRD.	0.30
Mon	10/25/2021	Work on schedule for Affidavit of fees for Court report.	0.40
		Frieda Kanaris (FKA)	0.70
Gillian Goldblatt (GGO)			
Tues	07/13/2021	review and approve disbursements.	0.30
Tues	07/20/2021	review and approve disbursements.	0.20
Wed	07/21/2021	review and approve disbursement.	0.10
Mon	08/09/2021	review and approve disbursement.	0.10
Wed	08/11/2021	review and approve disbursements.	0.30
Tues	09/14/2021	review and approve disbursements.	0.30
Wed	09/29/2021	review and approve disbursements.	0.30
Tues	10/05/2021	review and approve disbursement.	0.10
		Gillian Goldblatt (GGO)	1.70
Haran Sivanathan (HSI)			
Fri	07/02/2021	General	0.70
Wed	07/07/2021	General	0.80
Tues	07/20/2021	Bank reconciliation/Posting cheques/Deposit	0.20
Thur	07/29/2021	Bank reconciliation/Posting cheques/Deposit	0.50
Tues	08/10/2021	Bank reconciliation/Posting cheques/Deposit	1.40
Wed	09/15/2021	Bank reconciliation/Posting cheques/Deposit	0.40
		Haran Sivanathan (HSI)	4.00
Inga Friptuleac (IFR)			
Mon	07/12/2021	Issue cheques; Deposit, Postings	1.20
Mon	07/19/2021	Issue cheques, postings	0.40
Wed	07/28/2021	Deposit; Postings; Issue cheques	2.00
Tues	08/03/2021	Deposit	0.20
Mon	08/09/2021	Issue cheques, postings	2.00

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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
Inga Friptuleac (IFR)			
Tues	08/24/2021	Deposit; Issue cheques, postings	1.20
Mon	08/30/2021	C	0.70
Mon	09/13/2021	Issue cheques, Deposit, Postings	3.40
Mon	09/27/2021	Issue cheques, postings	1.40
Mon	10/04/2021	Issue cheques; Postings	1.60
Tues	10/12/2021	Issue cheques	1.00
Mon	10/18/2021	Postings	0.20
Mon	10/25/2021	Issues cheques, Postings	1.20
Tues	10/26/2021	Issues cheques, Postings	0.80
Inga Friptuleac (IFR)			17.30
Jeff Adiken (JAD)			
Wed	07/28/2021	Sign cheques	0.90
Mon	08/30/2021	August 25, 2021 - Sign cheques .1 August 27, 2021 - Sign cheques .4 August 31, 2021 - Sign cheques .1	0.60
Jeff Adiken (JAD)			1.50
Mukul Manchanda (MMA)			
Tues	07/06/2021	Receipt, review and approve payables. Email exchanges with P. Gennis regarding the information requested by M. Bebawy. Uploaded the documents to the data room. Receipt and review of an email from R. Lailani containing the McKesson invoices.	0.60
Fri	07/09/2021	Receipt, review and provided comments to the draft email to CWB with update regarding sales process. Lengthy discussion with Joe Fardella regarding the backup of the lost data by Kroll and other ancillary issues. Dealt with management of cash and provided instructions regarding same to the staff. Review of the cash flow and the bank balance. Review of email exchanges with McKesson regarding changing the PAP dates to semi monthly.	1.20
Mon	07/12/2021	Receipt, review and approve payroll and payables.	0.50
Tues	07/13/2021	Receipt and review of invoices and debit advise from McKesson.	0.20
Thur	07/15/2021	Receipt and review of an email from P. Amaral providing bank balance in the trust account. Preparation of cash flow and instructions to P. Amaral regarding movement of funds.	0.10
Fri	07/16/2021	Receipt, review and approve disbursements. Email exchanges with M. Bebawy regarding valuation of the pharmacy.	0.20
Tues	07/20/2021	Receipt, review and approve payables. Receipt and review of an email from L. Reyes containing copies of McKesson invoices and debit advice. Receipt, review and execute the cancellation of the old listing agreement.	0.40
Wed	07/21/2021	Email exchanges with R. Randall regarding cash flow analysis of Sulla Villa and Wyandotte and the possibility of merging the two locations. Continue work on the cash flow analysis. Email exchanges with B. Bissel regarding methods of disclaiming the Wyandotte lease.	1.20
Thur	07/22/2021	Prepare and finalize the cash flow analysis. Receipt, review and provided comments regarding a draft email to R. Randall regarding the cash flow analysis and the potential merger of two location.	1.50
Mon	07/26/2021	Receipt, review and approve transfer of funds.	0.10
Tues	07/27/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.40
Thur	07/29/2021	Receipt review and approve payables.	0.10

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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Sat	07/31/2021	Receipt and review of an email from M. Bebawy containing the revised listing agreement. Discussion with P. Gennis regarding same and identified further edits to the listing agreement. Receipt and review of email exchanges between M. Bebawy and P. Gennis regarding the revision. Review of email exchanges with B. Bissell regarding security opinions.	0.50
Sun	08/01/2021	Receipt, review and sign the revised listing agreements. Scanned and emailed same to M. Bebawy.	0.50
Mon	08/02/2021	Review of the file in advance of drafting the second report. Receipt and review of the draft report from P. Gennis. Provided comments regarding same and prepared certain appendices. Review of email exchanges with the landlord regarding rent arrears.	1.00
Tues	08/03/2021	Receipt and review of an email from L. Reyes containing the McKesson invoices. Discussion with P. Gennis regarding the report. Further revisions to the report. Prepared appendices to the report including Fee Affidavit, NDAs and Offer Summary and SRDs. Review of multiple documents in preparation of the appendices. Review of email exchanges with BMO	0.50
Wed	08/04/2021	Prepare and swear fee affidavit along with exhibits. Receipt, review and provided comments regarding notice of motion and orders.	0.30
Fri	08/06/2021	Receipt, review and provided comments regarding the factum.	0.10
Mon	08/09/2021	Receipt and review of the factum. Sent an email to J. Turgeon providing comments.	0.20
Tues	08/10/2021	Receipt, review and approve payroll. Lengthy telephone discussion with BMO regarding release of funds.	0.80
Wed	08/11/2021	Receipt, review and approve payables.	0.20
Fri	08/13/2021	Review of email exchanges with BMO regarding transfer of funds.	0.10
Mon	08/16/2021	Email exchanges with M. Bebawy regarding the data room link. Updated same.	0.30
Wed	08/18/2021	Receipt and review of an email from McKesson containing invoices. Email exchanges with Claimsecure regarding change of account and outstanding deposits.	0.50
Tues	08/24/2021	Receipt and review of an email from McKesson containing invoices and debit advice.	0.30
Wed	08/25/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Mon	08/30/2021	Receipt, review and approve payables.	0.20
Tues	08/31/2021	Receipt and review of an email from McKesson containing invoices and debit advice.	0.30
Wed	09/01/2021	Email exchanges with J. Fardella regarding the college investigation. Lengthy telephone discussion with J. Fardella regarding same.	0.50
Wed	09/08/2021	Receipt and review of an email from McKesson containing invoices and debit advice for both locations. Receipt, review and approve Fillware invoice.	0.40
Mon	09/13/2021	Lengthy call with J. Fardella regarding the OCP investigation. Email exchanges with P. Gennis and B. Bissell regarding same.	0.80
Tues	09/14/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Wed	09/15/2021	Receipt, review of the invoices, credit notes and debit advice from McKesson.	0.30
Mon	09/20/2021	Receipt and review of an email from R. Randall regarding sale of the pharmacy. Email exchanged with M. Bebawy regarding same.	0.10
Tues	09/21/2021	Email exchanges with P. Amaral regarding operational issues. Receipt and review of an email from McKesson containing invoices and debit advice.	0.50

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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Thur	09/23/2021	Email exchanges with R. Randall regarding interest in the pharmacy and potential for dropping the listing price.	0.20
Mon	09/27/2021	Receipt, review and approve payables. Receipt, review and approve payroll.	0.50
Tues	09/28/2021	Receipt and review of invoices and debit advice from McKesson.	0.20
Wed	09/29/2021	Receipt, review and sign the revised listing agreements. Review and approve disbursement.	0.40
Fri	10/01/2021	Receipt, review and approve disbursement.	0.10
Mon	10/04/2021	Call with the landlord of Sulla Villa regarding outstanding rent.	0.20
Thur	10/07/2021	Receipt, review and approve the relief buddy contract.	0.20
Tues	10/12/2021	General	0.10
Wed	10/13/2021	Receipt, review and approve payroll and payables.	0.30
Mon	10/18/2021	Discussions with J. Fardella regarding finding a relief pharmacist to run the pharmacy today. Instructions to P. Amaral regarding same.	0.20
Tues	10/19/2021	Review of email exchanges with M. Bebawy regarding reduction in listing price and increase of commission. Review of email exchanges with R. Randall regarding same. Receipt and review of an email from McKesson containing invoices and debit advice.	0.50
Wed	10/20/2021	Lengthy telephone discussion with J. Fardella regarding operational issues including internet problems, ordering narcotics etc. Discussion with D. Larrier regarding IT issues at the Sulla Villa location. Discussion with P. Amaral regarding inspection of narcotics at the Wyandotte location.	0.80
Mukul Manchanda (MMA)			19.60
Paula Amaral (PAM)			
Fri	07/02/2021	Review reports in Data room, prepare email with additional reports required and forward to DMs of both locations. Review transactions on bank statements, prepare requisitions for deposits and payments made via EFT. Contact Staff at Wyandotte location to request report of anticipated ODB payments. Reconcile past reports with payments received to determine accuracy of reports and request further reports.	1.40
Mon	07/05/2021	Review bank statements and prepare requisitions for deposits and payments,	1.00
Tues	07/06/2021	Review bank statements and reconcile with Ascend and prepare financial analysis to determine status of bank accounts. Review WSIB accounts and current balances. Assist with monthly bank reconciliation.	0.70
Wed	07/07/2021	Receipt and printing of payroll timesheets and invoices. Preparation of pay statements for employees	1.20
Mon	07/12/2021	Review of payroll and invoices with Mukul. Preparation of payroll to be distributed.	0.50
Tues	07/13/2021	Prepare requisitions for deposits and payments on bank statements. Assist with bank reconciliation.	1.00
Tues	07/20/2021	Request payroll information from employees and contractors. Prepare requisitions for debit and credit entries in bank statements.	1.00

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Time Detail by File & Employee ARA

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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Wed	07/21/2021	Preparation of sensitivity analysis to determine viability of maintaining both pharmacies. Includes preparation of monthly cash flow from December to June including allocating expenses to each pharmacy, using cash flow data to prepare sensitivity analysis to determine impact of closing one location on cash flow. Receive and upload reports to data room. Update property information sheet with required information and forward to Phil. Prepare cash flow analysis including reconciling bank statement with Ascend to determine outstanding cheques and review anticipated sales and expenses.	4.90
Thur	07/22/2021	Continuation of preparation of sensitivity analysis to determine viability of maintaining both pharmacies.	3.00
Mon	07/26/2021	Receive payroll information and invoices, prepare pay statements and pay schedule for employees.	1.00
Tues	07/27/2021	Prepare requisitions for payroll and payables and review with Mukul. Prepare requisitions for debit and credit entries in bank statements.	1.00
Wed	07/28/2021	Upload files to data room and share link, Prepare tracking sheet and record receipt of NDAs and save to R drive. Receive signed cheques for payroll and payables and prepare for delivery. Prepare weekly cash flow analysis. Contact staff to organize coverage for technician.	1.10
Thur	07/29/2021	Review WSIB Statements and file premium for April-June. Prepare requisition for payment. Request courier to send payroll. Assembling of documentation for response to request for information for HST examination. Email documents and response to auditor.	0.50
Fri	07/30/2021	Review cash balances, update spreadsheet and prepare requisitions for transfer. Preparation of requisition for debit and credit transactions in bank statements for entry into Ascend.	0.90
Tues	08/03/2021	Prepare Interim R&D report as at June 30, 2021	0.30
Wed	08/04/2021	Preparation of requisitions for credit and debit transactions in bank account.	0.40
Thur	08/05/2021	Email staff requesting payroll information. Receive and print payroll information.	0.10
Fri	08/06/2021	Receive payroll information, prepare payroll including calculation of source deductions, preparation of pay statements and requisitions. Receive NDAs, upload to R drive and update spreadsheet of Interested parties	1.10
Mon	08/09/2021	General	1.00
Tues	08/10/2021	Receipt of email from pharmacist noting a change to hours. Revision of requisition. Review payroll requisitions with Mukul. Retrieve original bank account information to determine if sales receipts have been deposited to original accounts and need to be forwarded to post-receivership bank accounts.	0.60
Wed	08/11/2021	Review debit and credit transactions on bank statements and prepare requisitions for posting.	0.70
Thur	08/12/2021	Organize signed cheques for delivery. Prepare bank cash flow forecast to determine status of funds.	0.40

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Fri	08/13/2021	Request Fillware report since beginning of receivership to cross reference with bank accounts and determine which funds are not being deposited. Email bank to request bank statements of pre receivership accounts from Dec1 to present day.	0.10
Tues	08/17/2021	Prepare and send email to pharmacy staff requesting Fillware report with a total of all sales by provider since beginning of receivership to date and POS monthly sales reports. Renew link on Tresorit to allow potential buyers access to the data room. Discussions with Insurance providers.	1.30
Thur	08/19/2021	Review bank transactions and prepare requisitions for debits and credits for entry into accounting system	1.00
Mon	08/23/2021	Receive and review payroll timesheets and invoices. Calculate payroll source deductions and prepare requisitions for payment.	1.10
Wed	08/25/2021	Review invoices and prepare requisitions. Review payroll and payables requisitions with Mukul	0.80
Thur	08/26/2021	Prepare cash projection. Receive email from employee requesting pay stubs. Forward paystubs to employee.	0.40
Mon	08/30/2021	Receive signed payroll and payable cheques, review and prepare for distribution.	0.30
Tues	08/31/2021	Assist with bank reconciliation.	0.40
Fri	09/03/2021	Review bank statements and prepare debit and credit requisitions for entry.	1.00
Mon	09/13/2021	Receive payroll information and invoices, review, calculate payroll payable amount and prepare requisitions.	1.00
Tues	09/14/2021	Review payroll and supplier requisitions with Mukul and prepare payments for delivery.	1.00
Thur	09/16/2021	Review bank transactions and prepare requisitions for credit card deposits, insurance provider deposits, direct payments and fees.	1.00
Mon	09/27/2021	Prepare payroll, review with Mukul and submit for processing.	1.00
Tues	09/28/2021	Prepare payroll additional requisitions and submit for approval	1.00
Wed	09/29/2021	Prepare requisitions for debits and credits on bank statements and post to Q drive.	1.00
Thur	09/30/2021	Prepare new Provider Agreement for ClaimSecure for signature. Discussion with DM regarding staffing needs.	0.50
Fri	10/01/2021	Scan and submit provider agreement to Claimsecure Prepare rent cheques for delivery Review bank transactions and prepare cashflow projection. Prepare requisition for transfer of funds.	0.70
Mon	10/04/2021	Review WSIB account to ensure reporting is up to date. Contact staffing agencies to request update on hiring. File outstanding HST returns	1.40
Tues	10/05/2021	Prepare debit and credit requisitions for posting as per bank transactions.	1.00
Wed	10/06/2021	Discussion with Claimsecure regarding new provider and number and send request for staff to change provider number in the system. Discussion with staff regarding operational issues and staffing needs. Contact recruiters and discuss staffing needs. Contact Fillware and coordinate training session for technician. Coordinate repair of door for narcotics cabinet. Contact plumber for inspection of plumbing.	1.10
Tues	10/12/2021	Receive payroll information. Prepare payroll pay statements and requisitions for approval.	2.00

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Wed	10/13/2021	General	2.00
Thur	10/14/2021	Discussions with staff regarding staffing and operational issues. Discussion with recruiting agency regarding contracts and hiring of technician.	0.80
Fri	10/15/2021	Receive call from staff and address operational issues Prepare cash forecast to determine immediate cash needs and prepare requisitions.	1.00
Mon	10/18/2021	Discussion with DM regarding billing issues, inventory, training and staffing issues. Prepare requisitions as per bank statements for posting.	1.00
Tues	10/19/2021	Assist with monthly reconciliation.	1.00
Wed	10/20/2021	Receive call from DM regarding update on OCP inspection. Receive resignation from DM, Contact pharmacists and recruiters to address staffing issues due to DM resignation. Receive call from DM at Sulla Via regarding computer issues and repair invoices. Request reports for sales of pharmacy and for analysis of potentially merging pharmacy.	4.00
Thur	10/21/2021	Discussion with DM at Sulla Via and relief pharmacist at Wyandotte regarding staffing and operational issues. Prepare requisitions for bank transactions for posting.	2.50
Fri	10/22/2021	Discussion with previous DM regarding OCP inspection and access to data to address issues. Contact staff and coordinate following week. Contact newly hired technician and discuss Monday's shift. Discussion with technician and pharmacist regarding interpretation of reports and status of customers.	2.00
Mon	10/25/2021	Discussions with staff regarding daily operations. Contact McKesson to add pharmacist as purchaser of medications. Discussions with assistant regarding duties and upcoming week. Prepare analysis of merging locations compared to operating both going forward.	5.00
Tues	10/26/2021	Discussions with staff regarding status of operational and staffing issues. Received call from staff regarding leak in pharmacy ceiling. Request for additional sales reports and break down of sales by customer type for analysis.	0.60
Wed	10/27/2021	Prepare payroll pay statements and prepare requisitions for payroll and payables.	2.00
Paula Amaral (PAM)			64.80
Philip H. Gennis (PGE)			
Thur	07/01/2021	Email from Maged Bebawy outlining requirements for establishing list price; communication of same to Paula Amaral and Susan Downey;	0.25
Wed	07/07/2021	General	0.50
Thur	07/15/2021	Review of pricing calculations for list price received from realtor; telephone discussion with realtor in this regard;	0.50

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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	07/21/2021	Review of lease provisions regarding termination of Wyandotte lease; email exchanges with both Counsel and MM regarding lease provisions and impact on our ability to consolidate locations should that decision be made; email exchange with Rod Randall regarding possible move to Sulla Villa and reporting generally on status of pharmacy; email to broker requesting listing agreements for both pharmacies;	0.75
Thur	07/22/2021	Multiple emails to and from listing broker regarding merger of Wyandotte and Sulla Villa and the realization consequences thereof; numerous telephone calls with broker in this regard;	0.75
Fri	07/23/2021	Review of cash flow scenarios and drafting lengthy email to CWB regarding proposed course of action.	0.50
Mon	07/26/2021	Email from Rod Randall approving Receiver's recommendation regarding listing of pharmacies; communication with Maged Bebawy instructing him to prepare Listing Agreements;	0.25
Thur	07/29/2021	Email to listing broker; receipt and review of listing agreements;	0.75
Fri	07/30/2021	Receipt and review of revised listing agreements; lengthy discussion with broker in this regard; further revisions sent to broker; receipt and review of further revised listing agreements, finalizing document and transmittal to MM for signature and transmittal to Maged Bebawy; draft second report to Court	1.50
Mon	08/02/2021	Email exchange with Landlord confirming quantum of LMR or security deposit held;	0.25
Tues	08/03/2021	Email exchange with Landlord regarding security deposit and/or LMR held; Revisions to Second Report prior to transmittal to Counsel for review and comments; review of NOM;	0.50
Mon	08/09/2021	Email exchange with BMO legal regarding release and wire transfer of funds on deposit in old accounts.	0.25
Fri	08/27/2021	General	0.50
Fri	09/03/2021	Email exchange and telephone discussion with Maged Bebawy regarding status of listing and proposed price reductions in light of minimal interest;	0.50
Mon	09/20/2021	Email exchange with Rod Randall regarding sale of pharmacies; telephone discussion with Maged Bebawy requesting recommended course of action in light of lack of offers;	0.75
Thur	09/23/2021	Email exchange with Rod Randall at CWB regarding revised listings dropping price by \$100,000 for each of the two locations; telephone discussion with Rod Randall in this regard; email exchange with Realtor;	0.25
Wed	09/29/2021	Review of New Listing Agreements and providing comments to Realtor thereon;	0.25
Mon	10/18/2021	Email exchange with Broker regarding error with rent on Listing for Wyandotte location; preliminary assembly of information for Third Report to Court;	0.20
Tues	10/19/2021	Email exchange and telephone discussion with Broker regarding revisions to commission agreement; email to CWB in this regard; review of new listing agreements;	0.50
Wed	10/20/2021	Receipt and review of Spot Audit Assessment Report of Wyandotte location by OCP; email exchanges internally to assess issues and formulate plan; receipt and review of resignation of DM;	1.25
Fri	10/22/2021	Preliminary drafting of Third Report to Court; receipt and review of signed NDAs;	0.50
Mon	10/25/2021	Final drafting of Third Report and assembly of appendices; telephone discussion with Counsel; review SRD	0.50
Philip H. Gennis (PGE)			11.95

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Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Mon	07/05/2021	Processing disbursements	0.50
Wed	07/07/2021	Processing receipts/disbursements	0.50
Fri	07/16/2021	Processing receipts and disbursements	0.50
Mon	07/19/2021	Processing disbursements relating to Ontrack	0.50
Wed	07/21/2021	Processed disbursements	0.30
Tues	07/27/2021	Processing receipts and disbursements and sending Pfizer recall notice to pharmacies	0.60
Thur	07/29/2021	Scanning docs to file	0.20
Fri	07/30/2021	Investigation into Express Scripts direct deposits. Processing receipts and disbursements	0.40
Tues	08/03/2021	E-mail to bank with directions to wire balances to trust accounts	0.10
Fri	08/06/2021	E-mails and investigating funds in pre-receivership account./processing receipts and disbursements	1.00
Tues	08/10/2021	Completed form for bank wire and sent to BMO/processed disbursements	0.40
Tues	08/31/2021	Processing disbursements	0.30
Wed	09/01/2021	Processing disbursements	0.50
Tues	09/14/2021	Processing disbursements	0.50
Wed	09/15/2021	Disbursements	0.30
Thur	09/23/2021	Cheque Reqs	0.50
Fri	09/24/2021	Scheduling	0.50
Thur	09/30/2021	Cheque requisitions	0.50
Tues	10/12/2021	Processed disbursements	0.50
Thur	10/14/2021	Process disbursements	0.50
Wed	10/27/2021	Processing disbursements	0.50

Susan Downey (SDW) **9.60**

Total for File ID AAOLDE-R: **134.40**

Grand Total: **134.40**

**This is Exhibit "11" of the Affidavit of
MUKUL MANCHANDA**

Sworn before me on this 2nd day of November, 2021


A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for MSI Spergel Inc.
and Spergel & Associates Inc.
Expires September 21, 2022



November 02, 2021

Invoice #: 12212

St. Mary Cooksville Pharma Inc.

Invoice

RE: St. Mary Cooksville Pharma Inc.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	2.05	\$525.00	\$1,076.25
Mukul Manchanda, CPA, CIRP, LIT	1.10	450.00	495.00
Others	1.40	225.00	315.00
Total Professional fees	4.55	\$414.56	\$1,886.25
Courtesy Discount			(122.00)
HST			229.35
Total			\$1,993.60

HST Registration #R825172935

(AASTMR-R)

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Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AASTMR-R: to AASTMR-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

Page 1 of 1

File Name (ID): St. Mary Cooksville Pharma Inc. (AASTMR-R:)

Day	Date	Memo	B-Hrs
Frieda Kanaris (FKA)			
Fri	10/22/2021	Prepare SRD.	0.30
Mon	10/25/2021	Work on schedule for Affidavit of fees for Court report.	0.30
Frieda Kanaris (FKA)			0.60
Mukul Manchanda (MMA)			
Thur	08/05/2021	Receipt and review of the draft interim receivership order. Telephone discussion with A. Iqbal and P. Gennis regarding the powers of the interim receiver.	0.50
Fri	08/06/2021	Receipt, review and provided comments regarding the factum.	0.10
Mon	08/09/2021	Receipt and review of the factum. Sent an email to J. Turgeon providing comments.	0.20
Wed	08/11/2021	Review draft interim receivership order and provided comments.	0.30
Mukul Manchanda (MMA)			1.10
Philip H. Gennis (PGE)			
Fri	07/30/2021	Draft Second Report to Court;	0.50
Tues	08/03/2021	Revisions to Second Report prior to transmittal to Counsel for review and comments; review, execution and transmittal of S. 246(2) BIA Report;review of NOM;	0.50
Thur	09/02/2021	Email exchange with Counsel and telephone discussion regarding possible resolution of dispute between CWB and Capital Pharmacy currently subject to IR Order;	0.25
Mon	10/18/2021	preliminary assembly of information for Third Report to Court;	0.30
Fri	10/22/2021	Preliminary drafting of Third Report to Court;	0.50
Philip H. Gennis (PGE)			2.05
Susan Downey (SDW)			
Tues	08/03/2021	Draft Receiver's Interim report 246(2)	0.80
Susan Downey (SDW)			0.80
Total for File ID AASTMR-R:			4.55
Grand Total:			4.55

**This is Exhibit “12” of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 2nd day of November, 2021**

B. Eileen Sturge
A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for msi Spergel inc.
and Spergel & Associates inc
Expires September 21, 2022.



SPERGEL

October 27, 2021

Invoice #: 12200

4231 Sheppard Avenue East Inc.
676 Sheppard Avenue East
Suite 703
Toronto, ON M2K 3E7

Invoice

RE: 4231 Sheppard Avenue East Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period July 1, 2021 to October 27, 2021, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	15.85	\$525.00	\$8,321.25
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.10	525.00	52.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.10	375.00	37.50
Mukul Manchanda, CPA, CIRP, LIT	10.70	450.00	4,815.00
Eileen Sturge	0.70	250.00	206.5
Paula Amaral	1.60	295.00	472.00
Others	3.40	225.00	765.00
Total Professional fees	32.45	\$451.10	\$14,638.25
Courtesy Discount			(1,012.50)
Reimbursable Expenses			
Courier			\$30.74

HST \$1,775.35

Total **\$15,431.84**

HST Registration #R103478103

(AA4231-R)

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Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AA4231-R: to AA4231-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

Page 1 of 4

File Name (ID): 4231 Sheppard Avenue East Inc. (AA4231-R:)

Day	Date	Memo	B-Hrs
Alan Spergel (ASP)			
Thur	07/29/2021	Review + sign cheque/s	0.10
Alan Spergel (ASP)			0.10
Eileen Sturge (EST)			
Wed	07/07/2021	Admin on file	0.20
Tues	10/19/2021	Admin on file	0.50
Eileen Sturge (EST)			0.70
Frieda Kanaris (FKA)			
Fri	10/22/2021	Prepare SRD.	0.30
Mon	10/25/2021	Work on schedule for Affidavit of fees for Court report; amend SRD.	0.40
Frieda Kanaris (FKA)			0.70
Gillian Goldblatt (GGO)			
Wed	10/20/2021	review and approve disbursement.	0.10
Gillian Goldblatt (GGO)			0.10
Hinna Shaikh (HSH)			
Wed	08/18/2021	updated site	0.20
Hinna Shaikh (HSH)			0.20
Haran Sivanathan (HSI)			
Mon	09/20/2021	General	0.70
Haran Sivanathan (HSI)			0.70
Inga Friptuleac (IFR)			
Mon	07/05/2021	Deposit	0.20
Wed	07/28/2021	issue cheque	0.20
Mon	08/23/2021	Deposit;	0.20
Mon	10/18/2021	Postings	0.10
Inga Friptuleac (IFR)			0.70
Mukul Manchanda (MMA)			
Fri	07/02/2021	Email exchanges with the realtor regarding recent showings. Email exchanges with J. Liu regarding condo fee arrears.	0.20
Tues	07/06/2021	Review of email exchanges with J. Fragale regarding marketing and pricing of the property. Receipt and review of a price amendment documents. Circulated an executed copy of same. Receipt and review of the draft APS.	0.70
Fri	07/09/2021	Receipt, review and provided comments to the draft email to CWB with update regarding sales process. Receipt and review of an email from K. Avison providing the revised offer from WikiHills and providing update regarding other issues.	0.50
Sun	07/11/2021	Receipt and review of an email from K. Avison attaching a new offer for the property. Discussion with K. Avison and P. Gennis regarding same. Multiple email exchanges regarding same. Prepared a fully executed copy of the APS and emailed same to K. Avison.	0.80
Mon	07/12/2021	Receipt, review and prepared an executed copy of the APS. Sent an email to K. Avison containing the executed APS and wire transfer instructions.	0.80
Tues	07/13/2021	Email exchanges with B. Bissell regarding changes to the APS. Email exchanges with K. Avison regarding receipt of deposit from the purchaser.	0.40
Wed	07/14/2021	Multiple email exchanges regarding partial deposits.	0.20

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AA4231-R: to AA4231-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

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File Name (ID): 4231 Sheppard Avenue East Inc. (AA4231-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Thur	07/15/2021	Receipt and review of an email from K. Avison containing the final progress report and offer summary.	0.30
Mon	08/02/2021	Review of the file in advance of drafting the second report. Receipt and review of the draft report from P. Gennis. Provided comments regarding same and prepared certain appendices.	1.80
Tues	08/03/2021	Discussion with P. Gennis regarding the report. Further revisions to the report. Prepared appendices to the report including Fee Affidavit, NDAs and Offer Summary and SRDs. Review of multiple documents in preparation of the appendices.	1.00
Wed	08/04/2021	Prepare and swear fee affidavit along with exhibits. Receipt, review and provided comments regarding notice of motion and orders.	0.30
Fri	08/06/2021	Receipt, review and provided comments regarding the factum.	0.10
Mon	08/09/2021	Receipt and review of the factum. Sent an email to J. Turgeon providing comments.	0.20
Thur	09/09/2021	Receipt and review of an email from B. Bissell containing the statement of adjustment. Email exchanges with B. Bissell regarding the extension request from the purchaser.	0.20
Fri	09/10/2021	Receipt and review of the revised statement of adjustment from B. Bissell. Receipt and review of an email from H. Hui containing the mortgage commitment. Email exchanges with H. Hui regarding closing of the transaction. Email exchanges regarding payment of last month's rent and treatment of same. Instructed F. Kisluk to ask the company to reach out to C. Fell regarding same.	0.40
Sat	09/11/2021	Receipt and review of an email from H. Hui containing the signed commitment letter from the purchaser.	0.10
Tues	09/14/2021	Email exchanges with counsel regarding closing of the transaction. Receipt and review of the statement of adjustment from H. Hui. Receipt and review of the closing documents. Attended online meeting with counsel to sign closing documents.	0.80
Wed	09/15/2021	Receipt and review of an email from H. Hui advising that the transaction has been closed now. Email exchanges with P. Gennis and P. Amaral regarding the undertakings.	0.20
Mon	09/20/2021	Receipt, review and approve payables.	0.30
Tues	10/19/2021	Receipt, review and approve disbursements.	0.10
Wed	10/20/2021	Receipt, review and approve disbursements.	0.10
Mon	10/25/2021	Receipt and review of payout statement from CWB.	0.20
Wed	10/27/2021	Review of the file in advance of reviewing and drafting the report.	1.00
Mukul Manchanda (MMA)			10.70
Paula Amaral (PAM)			
Fri	07/02/2021	Contact the Condominium Property Management to request updated arrears. Retrieve outstanding tax information from City of Toronto portal and submit to Phil.	0.40
Wed	07/28/2021	Receive and print invoice for insurance renewal. Prepare requisition for payment.	0.20
Tues	08/03/2021	Prepare Interim R&D report as at June 30, 2021	0.30
Tues	08/10/2021	Email tenant regarding cashing of rent cheques for June and July and receiving payment for August rent.	0.10
Tues	08/31/2021	Confirm clearing of rent cheques for June and July.	0.20
Fri	10/22/2021	Receive and complete cancellation of insurance and submit for signature.	0.10

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AA4231-R: to AA4231-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

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File Name (ID): 4231 Sheppard Avenue East Inc. (AA4231-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Tues	10/26/2021	Contact CRA and request balances on RT0001 and RP0001 accounts and list of outstanding returns. Prepare spreadsheet summarizing information.	0.30
Paula Amaral (PAM)			1.60
Philip H. Gennis (PGE)			
Fri	07/02/2021	Email exchange with listing broker; telephone discussion with same regarding reduction of list price and status of current offer in lay as it relates to price.	0.50
Tues	07/06/2021	Email exchange with realtor regarding Wiki Offer and subject matter of counter offer; email to Receiver's Counsel regarding counter-offer; receipt and review of email from property manager regarding condo fee arrears; email to broker requesting reduction in list price; transmittal of revised listing to broker;	0.50
Wed	07/07/2021	On-going efforts at consummating APS for property, including, but not limited to: email exchanges and telephone calls with Avison Young, RE Brokers; receipt and review of revised APS from Receiver's Counsel; email to CWB with recommendations relative to sale price given the length of time on MLS and offer history;	0.20
Fri	07/09/2021	On-going efforts to finalize a sale of the real property; numerous emails and telephone discussions with Broker regarding Wiki Offer and proposed counter offer; email exchange with Rod Randall at CWB regarding proposed counter-offer; email exchange with Counsel; email exchange with Tenant regarding her intention to put in an offer to purchase;	1.00
Sun	07/11/2021	Receipt and review of unconditional offer from tenant; email to Rod Randall at CWB in this regard; email exchanges with realtor aimed at finalizing the offer from the tenant; multiple emails and telephone calls aimed at finalizing the APA;	0.75
Mon	07/12/2021	Receipt and review of further offer on real estate; multiple emails finalizing unconditional offer from tenant;	0.50
Tues	07/13/2021	Email exchanges regarding wire transfer of deposit on Truong sale; email to Banking to ascertain receipt of partial deposit.	0.25
Thur	07/15/2021	Receipt and review of draft Marketing Summary and Offer Grid from Avison Young.	0.25
Wed	07/21/2021	Receipt and review of draft marketing summary and offer grid from broker;	0.25
Wed	07/28/2021	Email exchange with Insurance Broker regarding renewal of insurance coverage;	0.25
Sat	07/31/2021	draft of second report to Court on sale approval motion;	2.50
Tues	08/03/2021	Revisions to Second Report prior to transmittal to Counsel for review and comments;review, execution and transmittal of S. 246(2) BIA Report; receipt and review of draft AVO; review of NOM;	0.75
Sat	08/07/2021	Review of Factum;	0.30
Tues	08/10/2021	Email exchange with CWB Maxium regarding expired Insurance Certificates; obtaining current Certificates and forwarding same to CWB;	0.25
Tues	08/17/2021	Email exchange with Counsel regarding extension of closing to August 31st;	0.20
Thur	08/26/2021	Email exchange with Counsel regarding purchaser's request for extension of closing date from August 31 to September 2; confirmation of Purchaser's payment of outstanding rent.	0.25

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AA4231-R: to AA4231-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

Page 4 of 4

File Name (ID): 4231 Sheppard Avenue East Inc. (AA4231-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Fri	08/27/2021	Receipt and review of Requisition Letter from Counsel for Purchaser; transmittal to Receiver's Counsel for response and receipt and review of draft response;	0.25
Tues	08/31/2021	Email exchange with Counsel with respect to closing;confirmation of clearance of rent cheques for June and July;	0.25
Thur	09/09/2021	Review of Statement of Adjustments; email exchange with condo manager regarding payment of arrears; review of statement of arrears owed to condo corp; receipt and response to request from Purchaser for an extension on closing (response conditional upon adjustments remaining as at original closing date and receipt of fully executed mortgage commitment);	0.50
Fri	09/10/2021	Email exchange with Counsel regarding purchasers request for an extension of closing; proposing terms of extension; receipt and review of Purchasers mortgage commitment; telephone discussion with Counsel in this regard; receipt and review of Revised SOA; agreement to extend closing to September 14th subject to Purchaser's acceptance of Receiver's conditions for doing so; confirming emails exchanged in this regard; email to Counsel expressing concern that Purchaser had not signed mortgage commitment; multiple emails between Counsel regarding adjustments for rent;review of lease terms in an effort to finalize adjustments and close transactions;	2.00
Sat	09/11/2021	Receipt and review of mortgage commitment confirming purchaser's financing;	0.20
Tues	09/14/2021	Receipt and review of closing docs; receipt and review of final and revised SOA; telephone discussion with law clerk regarding adjustments for realty taxes and condominium fee arrears; email exchanges regarding closing; requisitioning payment of RE Commission;	1.50
Wed	09/15/2021	Review and approve payables.	0.20
Mon	10/18/2021	preliminary assembly of information for Third Report to Court;	0.50
Thur	10/21/2021	Preliminary Drafting of Third Report to Court;	1.00
Mon	10/25/2021	email to CWB requesting payout statements on closed estates;Final drafting of Third Report and assembly of appendices; telephone discussion with Counsel; review SRD and proposed payout;	0.75
Philip H. Gennis (PGE)			15.85
Susan Downey (SDW)			
Fri	07/09/2021	Processing deposit	0.10
Tues	08/03/2021	Draft Receiver's Interim report 246(2)	0.80
Mon	08/23/2021	Processed rent cheques for June/July	0.20
Susan Downey (SDW)			1.10
Total for File ID AA4231-R:			32.45
Grand Total:			32.45

**This is Exhibit “13” of the Affidavit of
MUKUL MANCHANDA**

Sworn before me on this 2nd day of November, 2021



A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for msi Spergel inc.
and Spergel & Associates inc.
Expires September 21, 2022



November 01, 2021

Invoice #: 12207

Jubilee Property Investments Inc.

Invoice

RE: Jubilee Property Investments Inc.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	7.20	\$525.00	\$3,780.00
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.10	525.00	52.50
Mukul Manchanda, CPA, CIRP, LIT	5.10	450.00	2,295.00
Eileen Sturge	0.20	250.00	125.00
Paula Amaral	3.70	290.00	1,073.00
Others	3.00	225.00	675.00
Total Professional fees	19.30	\$414.53	\$8,000.50
Courtesy Discount			(757.50)
HST			941.59
Total			\$8,184.59

HST Registration #R825172935

(AAJUBL-R)

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Filters Used:

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- File ID: AAJUBL-R: to AAJUBL-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

Page 1 of 3

File Name (ID): Jubilee Property Investments Inc. (AAJUBL-R:)

Day	Date	Memo	B-Hrs
Alan Spergel (ASP)			
Thur	07/29/2021	Review + sign cheque(s)	0.10
Alan Spergel (ASP)			0.10
Eileen Sturge (EST)			
Wed	07/07/2021	Admin on file	0.20
Eileen Sturge (EST)			0.20
Frieda Kanaris (FKA)			
Fri	10/22/2021	Prepare SRD.	0.30
Mon	10/25/2021	Work on schedule for Affidavit of fees for Court report.	0.30
Frieda Kanaris (FKA)			0.60
Haran Sivanathan (HSI)			
Thur	07/29/2021	Bank reconciliation/Posting cheques/Deposit	0.20
Haran Sivanathan (HSI)			0.20
Inga Friptuleac (IFR)			
Mon	07/05/2021	Deposit	0.20
Wed	07/28/2021	Issue cheques	0.20
Tues	08/03/2021	Deposit	0.20
Tues	09/07/2021	Deposit	0.20
Tues	09/14/2021	Issue cheques, Postings	0.40
Tues	09/14/2021	Issue cheque	0.10
Tues	10/12/2021	Deposit	0.10
Inga Friptuleac (IFR)			1.40
Mukul Manchanda (MMA)			
Wed	07/07/2021	Receipt and review of a lengthy email from B. Bissell regarding cost and process of challenging the lease in place.	0.20
Fri	07/09/2021	Receipt, review and provided comments to the draft email to CWB with update regarding sales process.	0.20
Tues	07/13/2021	Receipt and review of lengthy email exchanges between W. Jaskiewicz and B. Bissell regarding the property and the lease.	0.20
Wed	07/28/2021	Email exchanges regarding insurance.	0.10
Mon	08/02/2021	Review of the file in advance of drafting the second report. Receipt and review of the draft report from P. Gennis. Provided comments regarding same and prepared certain appendices.	0.30
Tues	08/03/2021	Discussion with P. Gennis regarding the report. Further revisions to the report. Prepared appendices to the report including Fee Affidavit, NDAs and Offer Summary and SRDs. Review of multiple documents in preparation of the appendices.	0.30
Wed	08/04/2021	Prepare and swear fee affidavit along with exhibits. Receipt, review and provided comments regarding notice of motion and orders.	0.30
Fri	08/06/2021	Receipt, review and provided comments regarding the factum.	0.10
Mon	08/09/2021	Receipt and review of the factum. Sent an email to J. Turgeon providing comments.	0.20
Tues	08/10/2021	Receipt, review and approve payables.	0.20
Wed	08/18/2021	Receipt and review of the revised APS.	0.50
Wed	08/25/2021	Email exchanges with counsel regarding the offer on hand.	0.20
Thur	09/09/2021	Receipt and review of the draft APS.	0.40

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AAJUBL-R: to AAJUBL-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

Page 2 of 3

File Name (ID): Jubilee Property Investments Inc. (AAJUBL-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Fri	09/10/2021	Review of email exchanges between B. Bissell and Weirfoulds regarding APS and deposit required under same. Email exchanges with B. Bissell regarding same. Receipt and review of the APS signed by the purchaser. Prepared a fully executed copy and emailed same to B. Bissell.	0.70
Fri	09/24/2021	Receipt and review of an email from B. Bissell providing the Waiver and amendment agreement from Weirfoulds and outlining the conditions of closing.	0.20
Wed	10/27/2021	Review of the file in advance of reviewing and drafting the report.	1.00
Mukul Manchanda (MMA)			5.10
Paula Amaral (PAM)			
Fri	07/02/2021	Contact the Condominium Property Management to request updated arrears. Search for property tax information on Richmond Hill Tax website.	0.30
Wed	07/28/2021	Receive and print invoice for insurance renewal. Prepare requisition for payment.	0.20
Fri	07/30/2021	Contact Property Management to request a status certificate. Look up zoning information, contact City of Richmond Hill by phone and email. Receive response from City of Richmond Hill and review by laws.	0.40
Tues	08/03/2021	Prepare Interim R&D report as at June 30, 2021	0.30
Tues	08/03/2021	Prepare Interim R&D report as at June 30, 2021	0.30
Thur	08/12/2021	Visit Connium Property Management to order condominium status certificate.	2.00
Wed	10/27/2021	Redact Purchase Agreement and send to Phil.	0.20
Paula Amaral (PAM)			3.70
Philip H. Gennis (PGE)			
Thur	07/01/2021	Email exchange with Counsel regarding status of APS with George Chan;	0.25
Wed	07/07/2021	Discussion with Counsel for George Chan;	0.20
Mon	07/12/2021	Receipt and review of Offer to Purchase from George Chan and email from Counsel in regard thereto; telephone discussion with Counsel in this regard; email exchange with Rod Randall at CWB Special Loans Unit;	0.75
Tues	07/13/2021	Receipt and review of email from Receiver's Counsel to Counsel for George Chan regarding APS for the Jubilee property; telephone discussion with Receiver's Counsel in this regard;	0.25
Wed	07/28/2021	Email exchange with Insurance Broker regarding renewal of insurance coverage; email to Counsel regarding negotiations with George Chan; telephone discussion with Counsel for George Chan requesting update on his client's intention with respect to purchase of both Jubilee and JG Windsor assets;	0.50
Fri	07/30/2021	Draft Second Report to Court;	0.50
Tues	08/03/2021	Revisions to Second Report prior to transmittal to Counsel for review and comments;review, execution and transmittal of S. 246(2) BIA Report;review of NOM;	0.50
Tues	08/10/2021	Email exchange with CWB Maxium regarding expired Insurance Certificates; obtaining current Certificates and forwarding same to CWB;	0.25
Tues	08/10/2021	Receipt and review of Assignment and SOA	0.50
Wed	08/11/2021	Execution of bankruptcy documents (assignment and SOA);	0.25
Tues	08/31/2021	Email exchange with Counsel regarding expediting finalizing APS with George Chan;	0.25

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AAJUBL-R: to AAJUBL-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

Page 3 of 3

File Name (ID): Jubilee Property Investments Inc. (AAJUBL-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	09/09/2021	Receipt and review of proposed final draft APS from George Chan; email to Receiver's Counsel providing wire transfer coordinates to Counsel for George Chan to facilitate transfer of deposit;	0.75
Fri	09/10/2021	Email exchange with Counsel regarding finalizing APS with George Chan; receipt and review of statement of arrears from condo corp.	0.50
Fri	09/24/2021	Receipt and review of final revisions to APS with George Chan; review of executed Waiver and Amending Agreement with respect to the sale; email to Counsel for CWB confirming bankruptcy; telephone discussion with Rod Randall at CWB; email to Counsel regarding expiry of conditions;	0.75
Fri	10/15/2021	Review of APS and email to Counsel regarding provisions related to time of closing in relating to obtaining AVO;	0.50
Mon	10/25/2021	Final drafting of Third Report and assembly of appendices; telephone discussion with Counsel; review SRD	0.50
Philip H. Gennis (PGE)			7.20
Susan Downey (SDW)			
Tues	08/03/2021	Draft Receiver's Interim report 246(2)	0.80
Susan Downey (SDW)			0.80
Total for File ID AAJUBL-R:			19.30
Grand Total:			19.30

**This is Exhibit "14" of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 2nd day of November, 2021**


A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for msi Spergel inc.
and Spergel & Associates inc
Expires September 21, 2022



SPERGEL

November 01, 2021

Invoice #: 12205

JG Windsor Inc.
2780 Totten Street
Windsor, ON N9B 1X8

Invoice

RE: JG Windsor Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period from July 1, 2021 to and including October 27 2021, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	15.40	\$525.00	\$8,085.00
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.20	525.00	105.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.40	375.00	150.00
Mukul Manchanda, CPA, CIRP, LIT	4.70	450.00	2,115.00
Eileen Sturge	0.20	250.00	50.00
Paula Amaral	0.50	290.00	145.00
Others	5.00	225.00	1,125.00
Total Professional fees	26.40	\$446.02	\$11,775.00
Courtesy Discount			(926)
HST			1,410.37
Total			\$12,259.37

HST Registration #R103478103

(AAJGWI-R)

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Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AAJGWI-R: to AAJGWI-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

Page 1 of 4

File Name (ID): JG Windsor Inc. (AAJGWI-R:)

Day	Date	Memo	B-Hrs
Alan Spergel (ASP)			
Thur	07/29/2021	Review + sign cheque(s)	0.20
		Alan Spergel (ASP)	0.20
Eileen Sturge (EST)			
Wed	07/07/2021	Admin on file	0.20
		Eileen Sturge (EST)	0.20
Frieda Kanaris (FKA)			
Fri	10/22/2021	Prepare SRD.	0.30
Mon	10/25/2021	Work on schedule for Affidavit of fees for Court report.	0.30
		Frieda Kanaris (FKA)	0.60
Gillian Goldblatt (GGO)			
Mon	07/12/2021	review and approve disbursement.	0.10
Tues	07/13/2021	review and approve disbursement.	0.10
Wed	07/21/2021	review and approve disbursement.	0.10
Wed	08/11/2021	review and approve disbursement.	0.10
		Gillian Goldblatt (GGO)	0.40
Haran Sivanathan (HSI)			
Thur	07/29/2021	Bank reconciliation/Posting cheques/Deposit	0.20
Thur	10/21/2021	Bank reconciliation/Posting cheques/Deposit	0.40
		Haran Sivanathan (HSI)	0.60
Inga Friptuleac (IFR)			
Mon	07/05/2021	Issue cheques ;Deposit	0.40
Tues	07/13/2021	Deposit	0.20
Mon	07/19/2021	Issue cheque	0.20
Wed	07/28/2021	Issue cheques	0.20
Tues	08/03/2021	Deposit	0.20
Tues	08/10/2021	Issue cheques	0.20
Tues	08/24/2021	Issue cheque	0.20
Tues	10/12/2021	Deposit; Issue cheque	0.20
		Inga Friptuleac (IFR)	1.80
Jeff Adiken (JAD)			
Mon	08/30/2021	August 20, 2021 - Sign cheques	0.10
		Jeff Adiken (JAD)	0.10
Mukul Manchanda (MMA)			
Wed	07/07/2021	Receipt and review of a lengthy email from B. Blsstell regarding cost and process of challenging the lease in place.	0.20
Fri	07/09/2021	Receipt, review and provided comments to the draft email to CWB with update regarding sales process.	0.20
Mon	07/12/2021	Receipt review and approve payables.	0.10
Tues	07/13/2021	Receipt and review of lengthy email exchanges between W. Jaskiewicz and B. Blsstell regarding the property and the lease.	0.20
Wed	07/21/2021	Receipt, review and approve payables.	0.10
Mon	08/02/2021	General	0.30
Tues	08/03/2021	Discussion with P. Gennis regarding the report. Further revisions to the report. Prepared appendices to the report including Fee Affidavit, NDAs and Offer Summary and SRDs. Review of multiple documents in preparation of the appendices.	0.30

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AAJGWI-R: to AAJGWI-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

Page 2 of 4

File Name (ID): JG Windsor Inc. (AAJGWI-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Wed	08/04/2021	Prepare and swear fee affidavit along with exhibits. Receipt, review and provided comments regarding notice of motion and orders.	0.30
Fri	08/06/2021	Receipt, review and provided comments regarding the factum.	0.10
Mon	08/09/2021	Receipt and review of the factum. Sent an email to J. Turgeon providing comments.	0.20
Tues	08/10/2021	Receipt, review and approve payables.	0.20
Fri	08/20/2021	Receipt, review and approve payables.	0.10
Wed	08/25/2021	Receipt, review and approve payables.	0.10
Fri	09/24/2021	Review of email exchanges between P. Gennis and R. Randall regarding sale of property.	0.20
Fri	10/01/2021	Receipt and review of a APS from Weirfould.	0.40
Wed	10/06/2021	Receipt and review of the final APS. Prepared a fully executed copy of same and emailed same to B. Blsstell.	0.50
Thur	10/07/2021	Receipt and review of an email to R. Randall containing update regarding proceedings.	0.10
Tues	10/19/2021	Receipt, review and approve disbursement.	0.10
Wed	10/27/2021	Review of the file in advance of reviewing and drafting the report.	1.00
Mukul Manchanda (MMA)			4.70
Paula Amaral (PAM)			
Tues	08/03/2021	Prepare Interim R&D report as at June 30, 2021	0.30
Wed	10/27/2021	Redact Purchase Agreement and send to Phil.	0.20
Paula Amaral (PAM)			0.50
Philip H. Gennis (PGE)			
Mon	07/05/2021	Receipt and review of CRA unsecured claim for unpaid HST;	0.20
Wed	07/07/2021	Telephone discussion with Tammy Williams	0.20
Thur	07/08/2021	Email exchange with Counsel regarding negotiations with George Chan over purchase and/or lease of Totten Avenue property; preparation of NDA for Tammy Williams and transmittal for signature; lengthy telephone discussion with Tammy regarding Totten Avenue property; email exchange with Counsel regarding negotiations with Counsel for George Chan;	0.75
Fri	07/09/2021	Email exchange and telephone discussion with Tammy Williams of ReMax in Windsor;	0.50
Tues	07/13/2021	Lengthy telephone discussion with Tammy Williams regarding leasing options for the building and her ability to sell the building in the face of the current leases;	0.50
Thur	07/29/2021	Lengthy email instruction to Counsel regarding George Chan and his proposed purchase of both the Windsor and Richmond Hill properties; email update to Rod Randall in this regard; receipt and review of email response from Receiver's Counsel regarding negotiations with George Chan and steps required to preserve "look-back" deadline in the event that there is a need to challenge Chan leases both in Windsor and Richmond Hill; further email exchange with Counsel for Receiver;	1.00
Fri	07/30/2021	Lengthy email to Rod Randall at CWB with respect to George Chan; outlining proposed course of action and recommendation to filing assignments in bankruptcy for JGWI and Jubilee; internal emails regarding purported actions being taken by John Gerges relative to Totten Avenue property; email to Receiver's Counsel in this regard; telephone discussion with Receiver's Counsel; receipt and review of email from Receiver's Counsel to Counsel for John Gerges with respect to Gerges conduct relative to building in Windsor; receipt of email from Receiver's Counsel to Counsel for George Chan; draft second report to court	1.50

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AAJGWI-R: to AAJGWI-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

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File Name (ID): JG Windsor Inc. (AAJGWI-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	08/03/2021	Revisions to Second Report prior to transmittal to Counsel for review and comments;review, execution and transmittal of S. 246(2) BIA Report;review of NOM;	0.50
Mon	08/09/2021	Email exchange with realtor lining up Environmental consultant and building inspection firm;	0.25
Tues	08/10/2021	Receipt and review of Assignment and SOA; email exchange with Tammy Williams, Windsor commercial realtor regarding contact info for environmental and building consultants; telephone discussion with Tammy Williams; telephone discussion with environmental and building consultants regarding Phase 1 Environmental and building condition assessments;	1.00
Wed	08/11/2021	Email correspondence to Amerispec and Dragan requesting proposals, timeline and cost for Phase 1 Environmental and building condition reports; execution of bankruptcy documents; receipt of email from Amerispec regarding building condition assessment; telephone discussion with Rob Iseppi regarding site inspection;	0.75
Thur	08/12/2021	Email exchange with prospective purchaser of building; email exchange and telephone discussion with building Inspector;	0.50
Fri	08/13/2021	Receipt and review of proposals for Phase 1 Environmental Assessment; request to Pinchin Ltd., for a third proposal; email exchange with Pinchin and telephone discussion with Jessica Brown regarding timing of site attendance; receipt and review of building condition report from Amerispec;	1.00
Tues	08/17/2021	Email and telephone exchange with prospective purchaser of real property;	0.20
Tues	08/31/2021	Receipt and review of Phase 1 Environmental Report; report to CWB in this regard;	0.50
Wed	09/01/2021	Email exchange with Counsel for CWB;	0.10
Thur	09/02/2021	Email from prospective Purchaser; lengthy telephone discussion with prospective purchaser and his Counsel	1.20
Fri	09/24/2021	Email to Counsel for CWB confirming bankruptcy of JG Windsor Inc.; telephone discussion with Rod Randall;email to Rod Randall with recommendations;forwarding leases to Counsel for CWB;	0.50
Thur	09/30/2021	Receipt of correspondence from Counsel for prospective purchaser of real estate; forwarding correspondence to Counsel for review and response;	0.75
Fri	10/01/2021	Receipt and review of offer from George Chan with respect to Totten Avenue real estate.	0.50
Tues	10/05/2021	Telephone discussion with Brendan Bissell regarding Chan APS; email to Brendan Bissell enclosing Phase 1 Report and Building Inspection;	0.50
Wed	10/06/2021	Receipt and review of conditional offer to purchase; email exchange with Receiver's Counsel in this regard;execution and transmittal of APS;	0.75
Thur	10/07/2021	Lengthy email to Rod Randall at CWB providing status update on a number of matters;	0.50
Wed	10/20/2021	General	0.75
Mon	10/25/2021	Final drafting of Third Report and assembly of appendices; telephone discussion with Counsel; review SRD	0.50
Philip H. Gennis (PGE)			15.40
Susan Downey (SDW)			
Tues	08/03/2021	Draft Receiver's Interim report 246(2)	0.80
Tues	08/10/2021	Processed disbursements	0.20
Wed	09/15/2021	Disbursements	0.30

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AAJGWI-R: to AAJGWI-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21
Page 4 of 4

File Name (ID): JG Windsor Inc. (AAJGWI-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Wed	09/22/2021	Call from Stephen re: flooding	0.10
Wed	10/27/2021	Processing disbursements	0.50
Susan Downey (SDW)			1.90
Total for File ID AAJGWI-R:			26.40
Grand Total:			26.40

**This is Exhibit “15” of the Affidavit of
MUKUL MANCHANDA**

Sworn before me on this 2nd day of November, 2021


A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for msi Spergel inc
and Spergel & Associates inc
Expires September 21, 2022



SPERGEL

October 27, 2021

Invoice #: 12203

Abu Seifein Brimley Pharma Inc.
127 Montezuma Trail
Agincourt, ON M1V 1K4

Invoice

RE: Abu Seifein Brimley Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period July 1, 2021 to October 27, 2021, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	21.10	\$525.00	\$11,077.50
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.20	525.00	105.00
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.20	525.00	105.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	2.30	375.00	862.50
Mukul Manchanda, CPA, CIRP, LIT	16.70	450.00	7,515.00
Claudia Jackman, 30	0.20	110.00	22.00
Paula Amaral	39.20	295.00	11,564.00
Others	118.80	225.00	26,730.00
Total Professional fees	198.70	\$291.80	\$57,981.00
Courtesy Discount			(10,374.00)

Reimbursable Expenses

PPSA Search \$31.27

HST \$6,190.90

Total **\$53,829.17**

HST Registration #R825172935

(AABRIM-R)

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Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AABRIM-R: to AABRIM-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

Page 1 of 11

File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)

Day	Date	Memo	B-Hrs
Alan Spergel (ASP)			
Thur	07/29/2021	Review + sign cheques (2)	0.20
		Alan Spergel (ASP)	0.20
Claudia Jackman (CJA)			
Tues	07/27/2021	Process Cheques	0.20
		Claudia Jackman (CJA)	0.20
Deborah Hornbostel (DHO)			
Fri	07/16/2021	Review and approve disbursements	0.10
Mon	08/30/2021	Review and approve accounts payable	0.10
		Deborah Hornbostel (DHO)	0.20
Frieda Kanaris (FKA)			
Fri	10/22/2021	Prepare SRD.	0.30
Mon	10/25/2021	Work on schedule for Affidavit of fees for Court report.	0.30
		Frieda Kanaris (FKA)	0.60
Gillian Goldblatt (GGO)			
Mon	07/12/2021	review and approve disbursement.	0.10
Tues	07/13/2021	review and approve disbursements.	0.30
Tues	07/13/2021	review and approve disbursements.	0.20
Tues	07/20/2021	review and approve disbursements.	0.20
Wed	08/11/2021	review and approve disbursements.	0.30
Tues	09/14/2021	review and approve disbursements.	0.30
Mon	09/27/2021	review and approve disbursements.	0.10
Wed	09/29/2021	review and approve disbursements.	0.30
Thur	10/07/2021	review and sign disbursements.	0.20
Thur	10/14/2021	review and approve disbursements.	0.30
		Gillian Goldblatt (GGO)	2.30
Haran Sivanathan (HSI)			
Fri	07/02/2021	General	0.90
Wed	07/07/2021	General	0.70
Tues	08/10/2021	Bank reconciliation/Posting cheques/Deposit	1.30
Tues	08/17/2021	General	0.20
Wed	09/15/2021	Bank reconciliation/Posting cheques/Deposit	0.40
		Haran Sivanathan (HSI)	3.50
Inga Friptuleac (IFR)			
Mon	07/05/2021	Issue cheques ;Deposit	0.60
Mon	07/12/2021	Issue cheques; Deposit, Postings	1.00
Tues	07/13/2021	Issue cheques; Deposit, Postings	1.00
Mon	07/19/2021	Issue cheque, postings	0.40
Tues	07/27/2021	Deposit; Postings; Issue cheques	1.00
Mon	08/09/2021	Issue cheques	0.60
Mon	08/23/2021	Deposit; Issue cheques, postings	1.00
Tues	08/24/2021	Deposit; Issue cheques, postings	1.00
Tues	09/07/2021	Deposit	0.20
Tues	09/14/2021	Issue cheques, Deposit, Postings	2.00
Mon	09/27/2021	Issue cheques, postings	1.10
Mon	10/04/2021	Issue cheques	1.40
Tues	10/12/2021	Issue cheques; Deposit	1.20

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
 - File ID: AABRIM-R: to AABRIM-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

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File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)

Day	Date	Memo	B-Hrs
Inga Friptuleac (IFR)			
Mon	10/18/2021	Postings	0.40
Tues	10/26/2021	Psotings	0.50
Inga Friptuleac (IFR)			13.40
Jeff Adiken (JAD)			
Wed	07/28/2021	Sign cheques	0.40
Fri	07/30/2021	Sign cheques	0.10
Mon	08/30/2021	August 27, 2021 - Sign cheques .3 August 31, 2021 - Sign cheques .1	0.40
Jeff Adiken (JAD)			0.90
Mukul Manchanda (MMA)			
Mon	07/05/2021	Email exchanges with P. Gennis regarding floor plan of the pharmacies. Uploaded same to the data room.	0.40
Tues	07/06/2021	Receipt, review and approve payables. Email exchanges with P. Gennis regarding the information requested by M. Bebawy. Uploaded the documents to the data room. Review of email exchanges with B. Luka regarding preparation of normalized statements. Receipt and review of an email from R. Lailani containing the McKesson invoices.	0.70
Thur	07/08/2021	Email exchanges with M. Bebawy regarding lease renewals. Email exchanges with the landlord regarding renewal and other lease terms.	0.20
Fri	07/09/2021	Receipt, review and provided comments to the draft email to CWB with update regarding sales process. Receipt and review of an email from B. Luka containing the normalized financial statements. Uploaded same to the data room. Review of email exchanges between D. MacLellan and P. Gennis regarding listing the pharmacy and the challenges related to same.	0.80
Mon	07/12/2021	Receipt, review and approve payroll and payables.	0.50
Tues	07/13/2021	Review of email exchanges with R. Randall regarding update on the file. Receipt, review and approve payables. Email exchanges with M. Bebawy regarding sale of the pharmacy. Email exchanges with the landlord regarding the three month notice period for vacating the premises. Receipt and review of invoices and debit advise from McKesson.	0.50
Thur	07/15/2021	Review of lengthy email exchanges between S. Downey and Ravi regarding a customer complaint.	0.20
Fri	07/16/2021	Receipt, review and approve disbursements. Receipt and review of invoices and statement from Kohl and Frisch. Email exchanges with M. Bebawy regarding valuation of the pharmacy.	0.40
Tues	07/20/2021	Receipt, review and approve payables. Receipt and review of an email from L. Reyes containing copies of McKesson invoices and debit advice.	0.30
Tues	07/27/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.40
Thur	07/29/2021	Receipt review and approve payables.	0.10
Fri	07/30/2021	Review of the listing agreement. Review of email exchanges between P. Gennis and M. Bebawy regarding amendments to the agreement.	0.20
Sat	07/31/2021	Receipt and review of an email from M. Bebawy containing the revised listing agreement. Discussion with P. Gennis regarding same and identified further edits to the listing agreement. Receipt and reveiw of email exchanges between M. Bebawy and P. Gennis regarding the revision.	0.40

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AABRIM-R: to AABRIM-R:

Time Detail by File & Employee ARA

Printed on: 11/01/21

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File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Sun	08/01/2021	Receipt, review and sign the revised listing agreements. Scanned and emailed same to M. Bebawy.	0.30
Mon	08/02/2021	Review of the file in advance of drafting the second report. Receipt and review of the draft report from P. Gennis. Provided comments regarding same and prepared certain appendices.	0.30
Tues	08/03/2021	Receipt and review of an email from L. Reyes containing the McKesson invoices. Discussion with P. Gennis regarding the report. Further revisions to the report. Prepared appendices to the report including Fee Affidavit, NDAs and Offer Summary and SRDs. Review of multiple documents in preparation of the appendices.	0.50
Wed	08/04/2021	Prepare and swear fee affidavit along with exhibits. Receipt, review and provided comments regarding notice of motion and orders.	0.30
Fri	08/06/2021	Receipt, review and provided comments regarding the factum.	0.10
Mon	08/09/2021	Receipt and review of the factum. Sent an email to J. Turgeon providing comments.	0.20
Tues	08/10/2021	Receipt, review and approve payroll. Lengthy telephone discussion with CIBC regarding release of funds.	0.80
Wed	08/11/2021	Receipt, review and approve payables.	0.20
Fri	08/13/2021	Email exchanges with D. Hart regarding transfer of funds.	0.10
Mon	08/16/2021	Dealt with multiple operational issues. Receipt and review of an email from Kohl and Frisch containing copies of invoices.	0.90
Wed	08/18/2021	Receipt and review of an email from McKesson containing invoices. Email exchanges with Claimsecure regarding change of account and outstanding deposits.	0.50
Mon	08/23/2021	EMail exchanges regarding issuance of ROEs.	0.20
Tues	08/24/2021	Receipt and review of an email from McKesson containing invoices and debit advice.	0.30
Wed	08/25/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Mon	08/30/2021	Receipt, review and approve payables.	0.20
Tues	08/31/2021	Receipt and review of an email from McKesson containing invoices and debit advice.	0.30
Wed	09/01/2021	Receipt and review of invoices from Kohl & Frisch. Email exchanges with M. Babewy regarding the link to the data room. Email exchanges regarding the pay rates of the DM and the technicians.	0.20
Fri	09/03/2021	Review of email exchanges with B. Wyett regarding the offer received on the pharmacy and potential for relocation.	0.10
Tues	09/07/2021	Email exchanges with B. Wyett regarding finding a DM for the pharmacy. Discussions with the staff regarding same.	0.20
Wed	09/08/2021	Receipt and review of an email from McKesson containing invoices and debit advice. Receipt, review and approve Fillware invoice. Email exchanges with S. Downey regarding hiring new DM and Tal Group pricing model.	0.50
Thur	09/09/2021	Email exchanges with M. Bebawy regarding the offer received from A. Faltaus.	0.20
Tues	09/14/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Participated in a conference call with R. Randall and P. Gennis.	0.70
Wed	09/15/2021	Receipt, review of the invoices, credit notes and debit advice from McKesson.	0.20
Thur	09/16/2021	Email exchanges regarding communication from OCP with respect to change of DM.	0.10
Mon	09/20/2021	Receipt and review of an email from R. Randall.	0.10

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
- File ID: AABRIM-R: to AABRIM-R:

Time Detail by File & Employee ARA

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File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	09/21/2021	Email exchanges and telephone discussions with S. Downey regarding staffing issues. Email exchanges with P. Gennis and B. Bissell regarding the final offer and changes proposed by the potential purchaser.	0.40
Fri	09/24/2021	Receipt and review of the executed APS.	0.30
Mon	09/27/2021	Receipt, review and approve payables.	0.10
Tues	09/28/2021	Receipt, review and approve payroll.	0.40
Wed	09/29/2021	Receipt and review of an email from M. Bebawy containing the OCP application.	0.20
Tues	10/05/2021	Receipt, review and approve disbursements.	0.10
Wed	10/06/2021	Email exchanges with counsel regarding obtaining court approval of the transaction.	0.10
Thur	10/07/2021	Receipt and review of an email to R. Randall containing update regarding proceedings.	0.10
Fri	10/08/2021	Email exchanges with B. Bissell and P. Gennis regarding scheduling a court date for approval of the sale transaction.	0.20
Wed	10/13/2021	Receipt, review and approve payroll and payables.	0.30
Mon	10/18/2021	Email exchanges with M. Bebawy regarding attendance at pharmacy by the purchaser.	0.20
Mon	10/25/2021	Email exchanges and discussions regarding building a consultation room.	0.20
Wed	10/27/2021	Review of the file in advance of reviewing and drafting the report.	1.00
Mukul Manchanda (MMA)			16.70
Paula Amaral (PAM)			
Fri	07/02/2021	Review reports in Data room, prepare email with additional reports required and forward to Susan.	0.30
Mon	07/05/2021	Review bank statements and prepare requisitions for deposits and payments.	1.00
Tues	07/06/2021	Review bank statements and reconcile with Ascend and prepare financial analysis to determine status of bank accounts. Review WSIB accounts and current balances. Assist with monthly bank reconciliation.	0.70
Wed	07/07/2021	Receipt and printing of payroll timesheets and invoices. Preparation of pay statements for employees	1.20
Mon	07/12/2021	Review of payroll and invoices with Mukul. Preparation of payroll to be distributed.	1.00
Tues	07/13/2021	Prepare requisitions for deposits and payments on bank statements. Assist with bank reconciliation.	1.00
Tues	07/20/2021	Request payroll information from employees and contractors. Prepare requisitions for debit and credit entries in bank statements.	1.00
Wed	07/21/2021	Receive and upload reports to data room. Update property information sheet with required information and forward to Phil. Prepare cash flow analysis including reconciling bank statement with Ascend to determine outstanding cheques and review anticipated sales and expenses.	0.90
Thur	07/22/2021	Attend premises and close up.	2.00
Mon	07/26/2021	Receive payroll information and invoices, prepare pay statements and pay schedule for employees.	1.00

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
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File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Tues	07/27/2021	Prepare requisitions for payroll and payables and review with Mukul. Prepare requisitions for debit and credit entries in bank statements.	1.00
Wed	07/28/2021	Upload files to data room an share link, Prepare tracking sheet and record receipt of NDAs and save to R drive. Receive signed cheques fro payroll and payables and prepare for delivery. Prepare weekly cash flow analysis.	1.00
Thur	07/29/2021	Receive NDAs. upload to R drive and update Interested Parties spreadsheet. Contact WSIB and set up account. General administrative: receiving and reviewing credit card fee statements and organizing with requisitions.	1.20
Fri	07/30/2021	Receive and save NDAs to R drive. Update Interested Parties spreadsheet with names and contact information. Preparation of requisition for debit and credit transactions in bank statements for entry into Ascend.	0.90
Tues	08/03/2021	Prepare Interim R&D report as at June 30, 2021	0.30
Wed	08/04/2021	Preparation of requisitions for credit and debit transactions in bank account.	0.40
Fri	08/06/2021	Receive NDAs, upload to R drive and update spreadsheet of Interested parties	0.20
Mon	08/09/2021	Receive and print payroll information. Prepare payroll including calculation of source deductions, preparation of pay statements and requisitions. Calculation of source deductions for remittance and preparation of requisition.	1.30
Tues	08/10/2021	Review payroll requisitions with Mukul. Retrieve original bank account information to determine if sales receipts have been deposited to original accounts and need to be forwarded to post-receivership bank accounts.	0.60
Wed	08/11/2021	Review transactions to be reconciled in accounting system. Review debit and credit transactions on bank statements and prepare requisitions for posting.	0.60
Thur	08/12/2021	Organize signed cheques for delivery. Prepare bank cash flow forecast to determine status of funds.	0.40
Tues	08/17/2021	Review transactions in reconciliation discrepancy and prepare requisitions as required. Prepare and send email to pharmacy staff requesting Fillware report with a total of all sales by provider since beginning of receivership to date and POS monthly sales reports. Discussions with Insurance providers.	0.80
Wed	08/18/2021	Receive POS reports and organize to file HST returns. Discussions with Insurance Providers	0.30
Thur	08/19/2021	Review bank transactions and prepare requisitions for debits and credits for entry into accounting system	1.00
Tues	08/24/2021	Review payroll hours, calculate source deductions and prepare payroll statements and requisitions.	0.70
Wed	08/25/2021	Review invoices and prepare requisitions. Review payroll and payables requisitions with Mukul	0.80
Mon	08/30/2021	Receive signed payroll and payable cheques, review and prepare for distribution.	0.30
Tues	08/31/2021	Assist with bank reconciliation.	0.40

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
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Time Detail by File & Employee ARA

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File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Fri	09/03/2021	Review bank statements and prepare debit and credit requisitions for entry.	1.00
Mon	09/13/2021	Receive payroll information and invoices, review, calculate payroll payable amount and prepare requisitions.	1.00
Tues	09/14/2021	Review payroll and supplier requisitions with Mukul and prepare payments for delivery.	1.00
Thur	09/16/2021	Review bank transactions and prepare requisitions for credit card deposits, insurance provider deposits, direct payments and fees.	1.00
Tues	09/28/2021	Prepare payroll, review with Mukul and submit for processing.	2.00
Wed	09/29/2021	Prepare requisitions for debits and credits on bank statements and post to Q drive.	1.00
Thur	09/30/2021	Prepare new Provider Agreement for ClaimSecure for signature.	0.50
Fri	10/01/2021	Attend premises to meet new DM, open pharmacy and provide key Scan and submit provider agreement to Claimsecure Prepare rent cheque for delivery	1.50
Mon	10/04/2021	Review WSIB account to ensure reporting is up to date.	0.20
Tues	10/05/2021	Prepare debit and credit requisitions for posting as per bank transactions.	1.00
Wed	10/06/2021	Discussion with Claimsecure regarding new provider and number and send request for staff to change provider number in the system.	0.10
Tues	10/12/2021	Receive payroll information. Prepare payroll pay statements and requisitions for approval.	1.60
Mon	10/18/2021	Review bank account balance and outstanding transactions to determine cash needs. Prepare requisitions as per bank statements for posting.	0.60
Tues	10/19/2021	Assist with monthly reconciliation.	1.00
Wed	10/20/2021	Prepare requisitions for bank transactions for posting.	1.00
Mon	10/25/2021	Review NDAs received, save to R drive and summarize in spreadsheet.	1.00
Wed	10/27/2021	Prepare payroll pay statements and prepare requisitions for payroll and payables.	1.40
Paula Amaral (PAM)			39.20
Philip H. Gennis (PGE)			
Thur	07/01/2021	Email from Maged Bebawy outlining requirements for establishing list price; communication of same to Paula Amaral and Susan Downey;	0.25
Sun	07/04/2021	Receipt and review of engineering floor plan;and transmittal to Purchaser;;	0.20
Wed	07/07/2021	on-going efforts at assembling financial information as requested by Maged Bebawy inadvance of listing pharmacy for sale;	0.75
Thur	07/08/2021	Email exchange with Maged Bebawy regarding listing of pharmacy for sale; email exchange with Landlord with respect to lease renewal and demolition clause being enforceable on three months notice;	0.25

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
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Time Detail by File & Employee ARA

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File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Fri	07/09/2021	Receipt and review of Normalized Financial Statements; email exchange with Daryl McLellan regarding listing of pharmacy for sale; email exchange with Maged Bebawy regarding issues with lease renewal and proposed demolition clause exercisable on 3 months notice and its impact on saleability of the pharmacy; research into status of re-development of land in question; email update to Rod Randall regarding status of re-zoning and proposed re-development of lands;	0.75
Mon	07/12/2021	Follow up communications with Landlord; enquiries made to City of Toronto Building and Zoning department regarding status of re-development; ;	0.50
Tues	07/13/2021	email exchange with Rod Randall with update to previous email and seeking advice relative to the relocation proposed by Maged Bebawy given the issues with the renewal of the current lease; email to broker regarding Listing; further email to Rod Randall regarding lease issue and request for reciprocity on notice provisions; telephone discussion and email exchange with Landlord regarding reciprocity as regards Notice Provisions;	1.00
Thur	07/15/2021	Email exchange with Landlord regarding reciprocal notice period for renewals going forward; review of email from Susan Downey with respect to customer complaint; receipt and review of proposed Listing Agreement; review of pricing calculations for potential sale price for pharmacy;	0.75
Tues	07/20/2021	Receipt and review of proposed Listing Agreement; transmittal to MM for signature.	0.50
Wed	07/21/2021	Investigation with city hall into status of Landlords proposed development of lands; telephone discussion and email exchange with municipal planner in this regard; receipt and review of revised listing agreement and related documents; lengthy email report to CWB on Brimley and others.	0.50
Thur	07/22/2021	Preparation of NDA and transmittal to broker; preparation of Schedule to Listing Agreement and transmittal to broker; preparation of memorandum for Data Room with respect to demolition clause in lease renewals;	0.50
Mon	07/26/2021	Receipt and review of Listing Agreement; preparation of Schedule to attach to Agreements;	0.75
Tues	07/27/2021	Email exchange with CWB regarding status of listing pharmacy for sale;	0.25
Wed	07/28/2021	Internal email to PA outlining need for tracking of NDAs given that the listing is live; receipt of email blast sent by listing broker to his pharmacy contact list; receipt and review of multiple NDAs from broker; lengthy telephone discussion with broker; further discussions with Landlord aimed at obtaining meaningful concessions with respect to demolition clause;	0.50
Thur	07/29/2021	Review of signed NDAs forwarded by listing broker;	0.25
Fri	07/30/2021	Further review and revisions to listing agreements; providing revisions to broker; receipt and review of signed NDAs; email exchange with prospective Purchaser (previously known to PG from prior pharmacy receivership); transmittal of contact info to listing broker; draft second report to court	2.00
Tues	08/03/2021	Revisions to Second Report prior to transmittal to Counsel for review and comments; email exchanges with Maged Bebawy outlining proposed marketing efforts on sale of pharmacy;	0.50
Fri	08/06/2021	Receipt and review of signed NDAs;	0.50
Tues	08/10/2021	Email to Landlord confirming quantum of security deposit/LMR	0.25

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Time Detail by File & Employee ARA

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File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	08/16/2021	Email exchange with Maged Bebawy with respect to agent site attendance; receipt and review of marketing report from Maged;	0.50
Tues	08/17/2021	Email exchange with Landlord regarding Assignment of Lease and security deposit held; forwarding email to Receiver's Counsel in anticipation of a sale;	0.20
Mon	08/23/2021	Receipt and review of fax blast report from Listing Broker;	0.25
Tues	08/24/2021	Email exchange with listing broker;	0.20
Fri	09/03/2021	Receipt and review of initial and revised offer from Lina Ko; emails to CWB in this regard; email exchange with Maged Bebawy in this regard; telephone discussion with Maged Bebawy regarding extending listing; email exchange with Susan Downey regarding resignation of DM; email to CWB regarding challenges to sale of the pharmacy;	1.50
Tues	09/07/2021	Email exchange with CWB regarding need for replacement DM for pharmacy;	0.25
Wed	09/08/2021	Dealing with staffing issues; review of email exchange between Susan Downey and Staffing Agency;	0.25
Thur	09/09/2021	Receipt of lengthy email from Prospective Purchaser; telephone discussion with Maged Bebawy in this regard;	0.75
Fri	09/10/2021	t/c with Ben Wyatt at CWB Maxium	0.25
Thur	09/16/2021	Email exchange with OCP regarding hiring of DM; forwarding email to Susan Downey for action and reporting; email exchange with SD confirming retainer of DM; review of report to OCP in this regard;	0.25
Fri	09/17/2021	Email from CWB regarding acceptance of current offer; lengthy telephone discussion with broker regarding current offer; email to broker requesting price increase;	0.50
Mon	09/20/2021	Email exchange with Rod Randall regarding increase in offer price; telephone discussion with Maged Bebawy requesting fresh offer at agreed price;	0.25
Tues	09/21/2021	Receipt and detailed review of Ko Offer; emails exchanged with Counsel regarding proposed revisions; dealing with staffing issues;	0.75
Wed	09/22/2021	Telephone discussion with Counsel regarding Ko Offer; request and receipt of word version of Ko offer so as to enable revisions to be communicated to Purchaser's Counsel; receipt and review of email from Counsel for Receiver to Counsel for Purchaser outlining proposed revisions to APS prior to execution by Receiver;	0.50
Thur	09/23/2021	Receipt and review of email from Counsel for Purchaser responding to revisions proposed by Counsel for Receiver;	0.25
Fri	09/24/2021	Multiple emails containing final draft revisions to APS; review of proposed final draft email from Purchaser;	0.75
Sat	09/25/2021	Receipt and review of fully executed APS;	0.25
Wed	09/29/2021	Review and execution of OCP Agreement; email exchange with Property Manager regarding Assignment of Lease; email exchange with Realtor regarding Provider Numbers; email exchange regarding new staffing issues;	0.25
Fri	10/08/2021	Email exchange with Landlord; email exchange with Receiver's Counsel regarding Assignment of Lease and ensuring that Purchaser makes direct contact with the Landlord;	0.25
Tues	10/12/2021	Email exchange with Landlord regarding Purchaser and Assignment of Lease;	0.25
Fri	10/15/2021	Email exchange with Broker regarding site visit by Purchasers;	0.25
Fri	10/22/2021	Preliminary drafting of Third Report to Court;	1.00

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
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Time Detail by File & Employee ARA

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File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	10/25/2021	Final drafting of Third Report and assembly of appendices; telephone discussion with Counsel; review SRD;	0.50
Philip H. Gennis (PGE)			21.10
Susan Downey (SDW)			
Mon	07/05/2021	Reports for Data Room	0.50
Tues	07/06/2021	Attend site and collect reports.	0.50
Thur	07/08/2021	Collecting reports/scheduling	1.50
Fri	07/09/2021	Research and discussions with City Planning re: Montezuma development plan/preparing hours for Brimley staff payroll	2.00
Mon	07/12/2021	Purchase office supplies and site visit to deliver/discussions with planning dept.	1.50
Tues	07/13/2021	Processing disbursements	0.20
Wed	07/14/2021	Collect key from former pharmacist Donna Du	1.00
Thur	07/15/2021	Discussion with customer re: complaint and discussion with Ravi/Scheduling	1.00
Fri	07/16/2021	Deliver paycheques/finalize schedule/processing disbursements/discussions with Jack and Winnie re: customer complaint	1.50
Wed	07/21/2021	Processed disbursements/and scheduling	0.50
Sat	07/24/2021	Open pharmacy for relief pharmacist	0.50
Mon	07/26/2021	E-mails with Mukul re: hiring technician, Preparing hours for payroll. Requesting invoices from IC.	1.00
Tues	07/27/2021	Post ad on Indeed for Pharmacy assistant/review resumes/processing disbursements including rent cheque/signing and returning contract for relief pharmacist and sending Pfizer recall notice to pharmacy	1.50
Wed	07/28/2021	Reviewing resumes for technician. Scheduling.	2.00
Thur	07/29/2021	Interview potential candidate.	0.50
Thur	07/29/2021	General	0.50
Fri	07/30/2021	Deliver paycheques and collect cash/process receipts and disbursements. 2 visits - discussion with DM	2.00
Tues	08/03/2021	Open and close pharmacy for relief pharmacist	1.00
Wed	08/04/2021	Opening for relief and meeting new hire	0.50
Thur	08/05/2021	Scheduling	0.50
Fri	08/06/2021	E-mails and investigating funds in pre-receivership account. Also investigating insurance premium payments. E-mail contract to Lana Du (employee)/processing disbursements	1.60
Sat	08/07/2021	E-mail from Lana Du re: notice	0.20
Sun	08/08/2021	Calculating staff hours	0.50
Mon	08/09/2021	Call with Lana re: staffing	0.20
Tues	08/10/2021	Processed disbursements	0.20
Thur	08/12/2021	Delivered paycheques and discussion with Ravi	0.50
Fri	08/13/2021	Scheduling	0.50
Sat	08/14/2021	Bell internet and phone line issues - onsite visit to Brimley	2.50
Mon	08/16/2021	Bell internet service issues.	1.20
Tues	08/17/2021	Bell internet issue	2.00
Wed	08/18/2021	Meet Jack at Brimley to open up and deal with Internet issue	2.50
Thur	08/19/2021	Internet issue, scheduling, receipts and disbursements. Site visit	2.00
Mon	08/23/2021	Prepared payroll hours and discussion with Jane re: ROE and other questions	0.50
Thur	08/26/2021	Collect cash	0.50

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
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Time Detail by File & Employee ARA

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File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Fri	08/27/2021	Process receipts and disbursements	0.30
Tues	08/31/2021	Processing disbursements. Delivering paycheques	0.60
Wed	09/01/2021	Provide Maged with staff payrates/processing disbursements	0.70
Fri	09/03/2021	Scheduling/Received Ravi's resignation and reached out to Relief Buddy for hiring assistance	1.40
Tues	09/07/2021	Discussions with Ravi regarding narcotic check from OCP and discussion with Jason at Relief Buddy regarding filling DM Role	0.50
Wed	09/08/2021	Processed disbursements and e-mail to Bell regarding Internet issue. Dealing with staffing of DM. Review of resume, discussions with Tal and Relief Buddy. Discussions with Ravi re: narcotic audit and potential new DM.	2.00
Thur	09/09/2021	Site visit and collect cash. Meet with DM candidate. Discussions/e-mails with Tal regarding hiring contract.	1.00
Fri	09/10/2021	Process receipts and disbursements	0.80
Sat	09/11/2021	Attend Site to open and again to close.	3.00
Mon	09/13/2021	Open and close for relief pharmacist and calculate payroll hours	1.00
Tues	09/14/2021	Open and close for relief pharmacist and process disbursements	1.50
Wed	09/15/2021	Open for relief pharmacist and deliver paycheques	0.50
Thur	09/16/2021	Open for pharmacist	0.50
Sat	09/18/2021	Open for relief pharmacist	1.00
Mon	09/20/2021	Open up for new DM. E-mail K&F regarding new DM for narcotics ordering. Meeting with Brimley Staff	1.20
Tues	09/21/2021	Site visit and call with ADT re: smoke alarm. Communication with Lana re: need for more staff. Message to Tal re: need for Technician	2.00
Thur	09/23/2021	Site visit and delivered products from River Hill/Cheque reqs	1.50
Sat	09/25/2021	Open pharmacy early for technician and discussions re: workload and call regarding delivery.	1.50
Mon	09/27/2021	Hired new technician, Attended site to meet with her. Returned to site regarding issues with workflow. Calculated payroll	2.50
Tues	09/28/2021	2 visits including searching for toner for printer at Staples and Best Buy. Collect extra toner from Jubilee Pharmacy and deliver to Brimley. Order replacement toner to be sent to Jubilee. Discussion with technicians regarding issues.	3.50
Wed	09/29/2021	Open for relief pharmacist. Issues with staff. Deliver paycheques. 2 visits. Information request from purchaser. Communication with Jack Ng re: DM position at Brimley	3.00
Thur	09/30/2021	Site visit re: staffing issues. Communication with staff re scheduling. E-mails with Tal regarding termination of contract re: Sajib. Preparing documents for Jack Ng re: DM position. Cheque requisitions and processed receipts	3.80
Fri	10/01/2021	Meet with Jack and discuss moving forward with pharmacy. Complete paperwork	1.00
Mon	10/04/2021	Staffing issues. Discussions with Tal. Attend site to stand in while pharmacist issue resolved. Notifying OCP and K&F of new DM	3.00
Tues	10/05/2021	Opening and closing for relief pharmacist and assisting on site due to lack of staffing. Processing disbursements. Staffing	2.50
Wed	10/06/2021	Onsite visit to discuss narcotic audit and to locate info needed. Processing disbursements	2.00
Thur	10/07/2021	Attend site 2 times to gather information, prepare documents for narcotic audit. Staffing issues. Call to Bell regarding billing issues.	2.50
Fri	10/08/2021	Attend site for narcotic audit	2.00

Filters Used:

- Time Entry Date: 7/01/21 to 10/27/21
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Time Detail by File & Employee ARA

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File Name (ID): Abu Seifein Brimley Pharma Inc. (AABRIM-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Sat	10/09/2021	Open and close for relief pharmacist and assist new hire.	3.00
Tues	10/12/2021	Processed disbursements and calculated staff hours. E-mail to Tal re: staffing.	1.00
Thur	10/14/2021	Attend site and review Narcotics audit with Jack	1.00
Fri	10/15/2021	Deliver paycheques	0.50
Mon	10/18/2021	Opening and closing for relief pharmacist and staffing issues for tomorrow's relief. Communication with Tal and Jack for solution	3.00
Tues	10/19/2021	Open for relief pharmacist	0.50
Wed	10/20/2021	Met with Purchaser and spent time answering questions. Scheduling issues.	2.00
Thur	10/21/2021	General	1.00
Sat	10/23/2021	Open for relief pharmacist and stay on site to assist/deliver prescription	2.00
Mon	10/25/2021	Open up and attend site prior to closing. Finalize schedule and draft payroll hours.	1.00
Tues	10/26/2021	Open pharmacy for relief and discuss issues. Call to Bell re: fax line. Finalize staff hours	1.00
Wed	10/27/2021	Onsite visit to discuss narcotic audit and upcoming ODB audit with Jack. 2nd onsite visit to measure for privacy shield. Working with contractor re: installation of same. Processing disbursements and communication with Tal Group re: upcoming relief pharmacist needs.	2.50

Susan Downey (SDW) 100.40

Total for File ID AABRIM-R: 198.70

Grand Total: 198.70

This is Exhibit “16” of the Affidavit of

MUKUL MANCHANDA

Sworn before me on this 2nd day of November, 2021



A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for msi Spergel inc.
and Spergel & Associates inc.
Expires September 21, 2022.



November 02, 2021

Invoice #: 12211

Sigma Healthcare Inc.

Invoice

RE: Sigma Healthcare Inc.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	29.90	\$525.00	\$15,697.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.70	375.00	637.50
Mukul Manchanda, CPA, CIRP, LIT	20.70	450.00	9,315.00
Paula Amaral	109.40	290.00	31,726.00
Others	7.10	225.00	1,597.50
Total Professional fees	168.80	\$349.37	\$58,973.50
Courtesy Discount			(6,306.50)
HST			6,846.71
Total			\$59,513.71

HST Registration #R825172935

(AASIGMA-R)

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Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 10/27/21
- File ID: AASIGMA-R: to AASIGMA-R:

Time Detail by File & Employee ARA

Printed on: 11/02/21

Page 1 of 8

File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)

Day	Date	Memo	B-Hrs
Deborah Hornbostel (DHO)			
Mon	09/13/2021	Email exchange and telephone discussion with OCP regarding continuation of pharmacy operations without DM in place; receipt and review of email from PA regarding pharmacy records, forwarding same to Counsel requesting communication with Counsel for Samir Shenoda;	0.00
Deborah Hornbostel (DHO)			0.00
Frieda Kanaris (FKA)			
Thur	09/09/2021	Attend to mail redirection at post office.	0.50
Mon	09/13/2021	Open and transfer file in Ascend; draft Notice of Receiver.	0.50
Fri	10/22/2021	Prepare SRD.	0.30
Mon	10/25/2021	Work on schedule for Affidavit of fees for Court report.	0.30
Frieda Kanaris (FKA)			1.60
Gillian Goldblatt (GGO)			
Tues	09/14/2021	review and approve disbursements.	0.20
Tues	09/28/2021	review and approve disbursements.	0.20
Tues	10/05/2021	review and approve disbursements.	0.30
Thur	10/07/2021	review and sign disbursements.	0.30
Thur	10/07/2021	review and sign disbursements.	0.30
Thur	10/14/2021	review and approve disbursements.	0.40
Gillian Goldblatt (GGO)			1.70
Haran Sivanathan (HSI)			
Thur	09/30/2021	Bank reconciliation/Posting cheques/Deposit	0.20
Haran Sivanathan (HSI)			0.20
Inga Friptuleac (IFR)			
Wed	09/15/2021	Issue cheques, Postings	1.00
Mon	09/27/2021	Issue cheques,	0.40
Mon	10/04/2021	Issue cheques ; Postings	1.40
Tues	10/12/2021	Issue cheques	0.60
Mon	10/25/2021	Issues cheques, Postings	1.60
Inga Friptuleac (IFR)			5.00
Jeff Adiken (JAD)			
Mon	10/11/2021	Sept 23, 2021 - sign cheques .1	0.10
Jeff Adiken (JAD)			0.10
Mukul Manchanda (MMA)			
Mon	08/16/2021	Conference call with Counsel for CWB; receipt and review of IR Order; EMail exchanges and discussions with staff regarding site attendances and documents requested; receipt and review of internal email outlining lack of cooperation on site visit to Sigma Pharmacy in Tilbury;	1.00
Tues	08/17/2021	Email exchanges with P. Gennis and B. Bissell regarding lack of cooperation from S. Shenoda. Telephone discussion with B. Blssell regarding same.	0.20
Wed	08/18/2021	Discussions regarding lack of cooperations from S. Shenoda. Review of an email from B. Bissell to S. Shenoda requesting he comply with the order.	0.30
Fri	08/27/2021	Receipt and review of CWB's motion record.	0.30
Thur	09/02/2021	Receipt and review of the draft IR report to court.	0.80

Filters Used:

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Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Mon	09/06/2021	Multiple email exchanges and telephone discussions with respect to taking possession of the pharmacy. Reviewed and signed the consent to act. Receipt and review of the draft receivership order.	0.80
Tues	09/07/2021	Email exchanges with Mike regarding inventory. Email exchanges and discussions with staff regarding taking possession. Review of email exchanges with S. Shenoda regarding information with respect to the pharmacy and banking. Multiple telephone discussions with S. Shenoda regarding same. Receipt and review of the issued receivership order. Arranged to have same posted to the case website.	1.80
Wed	09/08/2021	Email exchanges and discussions with P. Amaral regarding operational issues including ordering from McKesson, finding a DM and relief pharmacists to stabilize the pharmacy. Email exchanges with RBC regarding freezing of the company account and balance in same. Receipt and review of a lengthy email from S. Shenoda providing information with respect to various accounts. Email exchanges regarding insurance and other matters. Review of email exchanges with the college regarding the receivership. Email exchanges and telephone discussion with P. Amaral regarding the banking info changed by Samir with the insurance providers prior to the issuance of the Receivership Order. Instructed P. Amaral to change the banking info to the trust account immediately. Sent an email to RBC with the receivership order asking to freeze all accounts of the company. Receipt and review of the lease of the premises. Receipt and review of a lengthy email from S. Shenoda regarding various issues.	1.70
Thur	09/09/2021	Receipt, review and approve invoices from LockIt. Receipt and review of lengthy email from P. Amaral outlining the operational issues with the pharmacy. Telephone discussion with P. Gennis regarding same.	0.30
Fri	09/10/2021	Multiple email exchanges and telephone calls regarding operational issues.	0.80
Sat	09/11/2021	Email exchanges and telephone discussions regarding operational issues.	0.50
Mon	09/13/2021	Receipt and review of an email from OCP advising that we may continue to operate the pharmacy without a DM.	0.10
Tues	09/14/2021	Multiple discussions regarding interjecting the ODB payment to be deposited in S. Shenoda's personal account. Review of email exchanges with ODB regarding same. Email exchanges with Claims Secure regarding changing banking information. Email exchanges with other insurance providers regarding same.	1.00
Wed	09/15/2021	Receipt and review of an email from G. Phoenix regarding S. Shenoda's undertakings.	0.20
Thur	09/16/2021	Receipt, review and provided comments regarding the Notice of the Receiver. Email exchanges with P. Amaral regarding challenges with the operation of the pharmacy. Multiple telephone conversations with various parties regarding same. Receipt and review of an email from McKesson containing list of outstanding invoices.	1.40
Fri	09/17/2021	Receipt and review of a letter from OCP requesting information with respect to certain patients and the pharmacy operations. Discussion regarding same with P. Gennis. Receipt and review of a lengthy email from P. Amaral describing the events that have happened since the Receivership. Discussion with P. Gennis and staff regarding same. Participated in a conference call with A. Iqbal, G. Finlayson, P. Gennis and B. Bissell. Receipt and review of an email to R. Randall providing an update regarding the pharmacy operations.	1.70

Filters Used:

- Time Entry Date: 1/01/70 to 10/27/21
- File ID: AASIGMA-R: to AASIGMA-R:

Time Detail by File & Employee ARA

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File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Mon	09/20/2021	Receipt, review and approve payables. Lengthy discussion with A. Aderinto regarding taking the DM position. Instructed P. Amaral to make arrangements for a visit at the pharmacy.	0.50
Tues	09/21/2021	Receipt and review of security documents from McKesson with respect to Sigma. Lengthy telephone discussion with J. Gerges regarding the operation of the pharmacy and assistance required from S. Shenoda.	1.30
Fri	09/24/2021	Dealt with operational issues of the pharmacy. Receipt and review of an email from J. Gerges containing an offer to buy the pharmacy on someone else's behalf.	1.70
Sun	09/26/2021	Multiple email exchanges with regards to operational and staffing issues at Pharmacy; conference call with PGE, Counsel for CWB and Counsel for Receiver regarding proposed course of action in light of staffing concerns;	1.20
Mon	09/27/2021	Receipt, review and approve payables. Receipt, review and approve payroll. Receipt and review of the response to the OCP letter.	0.60
Tues	09/28/2021	Receipt, review and approve disbursement.	0.10
Wed	09/29/2021	Review and approve disbursement.	0.10
Thur	09/30/2021	Receipt, review and approve the relief buddy agreements.	0.20
Wed	10/06/2021	Email exchanges regarding the OCP investigation into the pharmacy. Receipt, review and sign the CR forms. Receipt and review of a lengthy email from S. Shenoda regarding the operation of the pharmacy. Discussion with staff regarding same.	0.60
Thur	10/07/2021	Receipt and review of an email to R. Randall containing update regarding proceedings. Receipt, review and approve the relief buddy contract.	0.30
Wed	10/13/2021	Receipt, review and approve payroll and payables.	0.30
Tues	10/19/2021	Receipt and review of an email from McKesson containing invoices and debit advice.	0.20
Mon	10/25/2021	Email exchanges with J. Gerges and P. Amaral regarding repairs required.	0.20
Wed	10/27/2021	Review of the file in advance of reviewing and drafting the report.	0.50
Mukul Manchanda (MMA)			20.70
Paula Amaral (PAM)			
Mon	08/16/2021	Attend premises to serve order and attempt to collect information	7.00
Tues	08/17/2021	Prepare memo outlining findings from site visit. Upload photos to R drive.	0.70
Wed	08/18/2021	Send email to Lockit Security requesting site visits at pharmacy three times per week.	0.10
Tues	09/07/2021	Attend premises to take possession and monitor inventory.	13.00
Wed	09/08/2021	Work on setting up McKesson, fill out provider forms and address staffing issues.	5.00
Thur	09/09/2021	Address McKesson login issues and staffing issues.	7.00
Fri	09/10/2021	Address staffing issue and contact service providers.	3.00
Mon	09/13/2021	Receive payroll information and invoices, review, calculate payroll payable amount and prepare requisitions. Address staffing issues, contact pharmacists to provide relief services, discussions with TAL Group to source a DM.	1.00
Tues	09/14/2021	Review payroll and supplier requisitions with Mukul and prepare payments for delivery. Prepare and submit change of banking information to insurance providers.	2.00

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Time Detail by File & Employee ARA

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File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Wed	09/15/2021	Address staffing issues, discussions with delivery company, staffing agency and critical suppliers. Prepare letter to suppliers and submit for billing changes.	7.00
Fri	09/17/2021	Finalize and send Notice of Receiver Contact Entegrus and address power outage issue Contact Cogeco regarding service and wireless connection information Contact Alarm company Assist pharmacy with confirming prescriptions and addressing patient issues.	7.00
Tues	09/21/2021	Prepare contracts for DM and pharmacist positions. Attend premises to meet with DM and pharmacist and address staffing issues.	9.00
Wed	09/22/2021	Address staffing issues and operational issues. Discuss OCP's request for information from Pharmacist and Technician.	7.00
Thur	09/23/2021	Address staffing and operational issues.	2.50
Fri	09/24/2021	Address staffing and operational issues.	2.50
Mon	09/27/2021	Prepare payroll, review with Mukul and submit for processing.	2.50
Tues	09/28/2021	Discussions with staffing agencies. Discussions with staff regarding status of Fillware account and pharmacy in general.	1.00
Thur	09/30/2021	Prepare new Provider Agreement for ClaimSecure for signature. Discuss staffing needs with staffing agency, receive and forward agreements for review, Discussion with staff regarding obtaining medication. Source a cleaning company.	2.00
Fri	10/01/2021	Scan and submit provider agreement to Claimsecure Prepare requisitions for payments of invoices for approval. Communicate with agencies regarding staffing needs. Prepare requisitions for bank transactions as per bank statement for posting.	2.50
Mon	10/04/2021	Contact pharmacy staff to coordinate shifts for the day. Contact Purolator to confirm shipping address for shipment that was not delivered. Discuss prescription count with technician and request reports. Contact staffing agencies to request update on hiring.	3.20
Tues	10/05/2021	Prepare debit and credit requisitions for posting as per bank transactions. Discussion with staffing agencies regarding relief staff.	1.00
Wed	10/06/2021	Complete Business Consent and RT0002 forms and submit to CRA. Contact recruiters and discuss staffing needs. Source cleaning companies and contact to make arrangements for weekly cleaning. Discussion with Claimsecure regarding new provider and number and send request for staff to change provider number in the system. Contact Fillware and coordinate training session for technician.	2.00
Thur	10/07/2021	General	2.20
Tues	10/12/2021	Receive payroll information. Prepare payroll pay statements and requisitions for approval.	1.00
Wed	10/13/2021	General	2.00
Thur	10/14/2021	General	4.00

Filters Used:

- Time Entry Date: 1/01/70 to 10/27/21
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Time Detail by File & Employee ARA

Printed on: 11/02/21

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File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Fri	10/15/2021	Receive calls from staff and address operational issues Discussions with recruiting agencies and pharmacists to fill relief position for the following day. Review of contracts from recruiting agencies with Mukul. Discuss contract with recruiting agency and review candidates. Coordinate relief positions for the next 2 weeks.	0.50
Mon	10/18/2021	Receive call from staff regarding issues with delivery company. Contact delivery company for resolution to issues. Source pest control company and book appointment for treatment. Email recruiting companies for weekly staffing requirements. Prepare requisitions as per bank statements for posting.	1.50
Tues	10/19/2021	Contact and interview candidates for the DM and technician positions. Discussions with staff regarding operational issues.	2.00
Wed	10/20/2021	Prepare requisitions for bank transactions for posting.	0.70
Thur	10/21/2021	Prepare requisitions for bank transactions for posting.	0.50
Fri	10/22/2021	Receive call from staff regarding lack of heat. contact HVAC company for service. Contact Enbridge to confirm receipt of receivership order. Resend receivership order to Enbridge bankruptcy department. Interview with technician candidate. Follow up with DM candidate. Contact new delivery company to coordinate deliveries going forward.	4.00
Mon	10/25/2021	Contact recruiting agency for staffing needs for this week. Contact staffing agency for status of candidate for technician position. Technician accepted another position. Address staffing issue with recruiter regarding pharmacist completing current shift.	1.00
Tues	10/26/2021	Discussions with staff regarding availability, leak in roof and ongoing heating issues. Source contractors to address building issues. Request Fillware reports.	0.50
Wed	10/27/2021	Prepare payroll pay statements and prepare requisitions for payroll and payables. Contact DM candidates to discuss shifts worked and status of DM position.	1.50
Paula Amaral (PAM)			109.40
Philip H. Gennis (PGE)			
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; receipt and review of internal email outlining lack of cooperation on site visit to Sigma Pharmacy in Tilbury;	0.75
Tues	08/17/2021	Email to Counsel outlining results of site visit and requesting letter to be sent to Counsel for Samir Shenoda; receipt and review of letter from Receiver's Counsel to known Counsel for Samir Shenoda; receipt of correspondence from Counsel to CWB to Counsel for Samir Shenoda;	0.50
Wed	08/18/2021	Receipt and review of emails from Counsel for Samir Shenoda to Counsel for CWB and the response thereto;	0.25
Thur	08/19/2021	Lengthy email to Samir Shenoda outlining demands related to IR Order; receipt and review of response from Samir Shenoda and his Counsel	0.75
Sat	08/28/2021	Review of Motion Record returnable September 7, 2021;	0.25

Filters Used:

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Time Detail by File & Employee ARA

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File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	08/30/2021	Receipt and review of Motion Record;	0.50
Tues	08/31/2021	Review of email from Counsel for Samir Shenoda provided by Counsel for IR; email to Counsel for Shenoda enclosing email sent to his client previously;	0.25
Wed	09/01/2021	Draft IR Report and assemble Appendices	1.50
Mon	09/06/2021	Coordinating possession of pharmacy located in Tilbury, ON; receipt and review of draft orders in advance of hearing scheduled for September 7th; numerous emails between Receiver and Counsel regarding hearing to be held on the 7th discharging IR on Capital Pharmacy and removing Capital Pharmacy from Style of Cause;; lengthy telephone discussion with Counsel in this regard;	1.20
Tues	09/07/2021	Receipt and review of Draft Orders discharging IR over Sigma Healthcare to be replaced with a full receivership order; email exchange with Counsel for Samir Shenoda; receipt and review of Endorsement and Orders of Justice Cavanagh; telephone discussion with Samir Shenoda regarding pharmacy operations; email to McKesson confirming receivership and providing copy of Court Order; receipt and review of lengthy email from Samir Shenoda enclosing insurance binder and a copy of the lease for the pharmacy premises;	2.50
Wed	09/08/2021	Email to Lance Miller at OCP confirming receivership of pharmacy; email exchange and lengthy telephone discussion with Ahmad Alryah regarding possible engagement as DM; receipt and review of email regarding recent switch of bank accounts for certain providers deposits; email to Samir Shenoda requesting reversal of account changeover; coordinating pharmacy operations and general operational oversight;	2.25
Thur	09/09/2021	Receipt and review of Insurance Binder adding Receiver as a named insured; receipt and review of email from PA of the Receiver's Office outlining multiple operational issues related to the pharmacy; review of follow-up status email from PA regarding pharmacy operations; review of premise lease; continued operational oversight;	1.25
Fri	09/10/2021	On-going operational issues; emails regarding staffing; email exchange and telephone discussions with OCP regarding absence of a DM at the pharmacy;	1.25
Sat	09/11/2021	internal email regarding staffing and possible use of agency to get DM and relief pharmacist; email to OCP requesting extension for hiring DM as long as pharmacist present daily; receipt and review of insurance binder;	0.50
Sun	09/12/2021	Review of premise lease; follow up email to Tammy Williams requesting market rental rates for commercial property in Tilbury, ON;	0.25
Mon	09/13/2021	Email exchange and telephone discussion with OCP confirming Receiver's ability to keep the pharmacy open notwithstanding that a DM has not yet been hired; internal email regarding records apparently removed by Samir Shenoda this making it nearly impossible to service clients; email exchange with Receiver's Counsel in this regard; email exchange and telephone discussion with Windsor realtor regarding market rental rates in Tilbury; email exchange regarding insurance on premises; follow up emails to Samir Shenoda; email from Counsel for Samir Shenoda;	2.00
Wed	09/15/2021	Internal email exchanges regarding staffing challenges; dealing with lack of Fillware reporting;	0.50

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Time Detail by File & Employee ARA

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File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	09/16/2021	Emails to CWB and McKesson requesting current outstanding balances owed by Sigma Healthcare; review of list of issues provided by PA of Receiver's office; receipt and review of S. 245 Notice and Statement; execution and transmittal. email exchange with Receiver's Counsel and Counsel for Samir Shenoda;	0.75
Fri	09/17/2021	Telephone discussion with complaints division of OCP; receipt and review of Complaint letter; telephone discussion with Receiver's staff regarding issues around pharmacy operations; receipt and review of email from PA regarding emerging issues at pharmacy; conference call with Receiver's Counsel, MM and Counsel for CWB with respect to serious issues at the pharmacy; detailed email report to CWB on emerging issues with the pharmacy; telephone discussion with Brendan Bissell regarding hiring Samir Shenoda to act as DM until the pharmacy is stabilized; email from OCP regarding operating without DM;	1.50
Mon	09/20/2021	Receipt and review of McKesson security documents; forwarding same to Counsel for opinion on validity; email from Brendan Bissell requesting update so as to enable response to Counsel for Samir Shenoda; email to PA requesting update on outstanding issues; on-going operational issues; general operational oversight;	1.00
Tues	09/21/2021	Receipt and review of draft Security Opinion with respect to McKesson; receipt and review of email from Counsel in this regard; email to McKesson requesting copies of PMSI Notices;	0.25
Wed	09/22/2021	Email to CWB confirming hiring of DM and relief pharmacist; confirmation of DM with OCP;	0.25
Fri	09/24/2021	Receipt of email from John Gerges regarding prospective purchasers for pharmacy; internal discussion in this regard;	0.25
Sat	09/25/2021	Receipt and review of email from John Gerges regarding potential purchasers of pharmacy; forwarding same to Counsel; telephone discussion with Counsel in this regard;	0.25
Sun	09/26/2021	Multiple email exchanges with regards to operational and staffing issues at Pharmacy; conference call with MM, Counsel for CWB and Counsel for Receiver regarding proposed course of action in light of staffing concerns; forwarding internal email to Rod Randall regarding operational and staffing issues	1.25
Mon	09/27/2021	Telephone discussion with PA at Spergel regarding status of search for pharmacists and a DM; internal discussions in this regard; conference call with Rod Randa;; Ben Wyatt and MM regarding situation at Sigma; receipt and review of Notice of Temporary Closure and OCP regulations in this regard; internal discussions regarding staffing issues; review of internal outlining operational issues at pharmacy and challenges in keeping staff due to prior conduct with principal of Sigma; review of proposed response to complaint filed with the College by patient;	1.50
Wed	10/06/2021	Telephone discussion with OCP Investigator regarding state of pharmacy upon our appointment; email requesting connection between technician and OCP;	1.00
Thur	10/14/2021	On-going operational issues and dealings with OCP related to its on-going investigation and inability to find DM.	1.50
Fri	10/15/2021	Lengthy telephone discussion with OCP investigator; email exchanges in this regard; follow up on efforts to hire DM for the pharmacy;	1.00
Mon	10/18/2021	Operational oversight; continued dealings with OCP over absence of Designated Manager; preliminary assembly of information for Third Report to Court;	1.25
Tues	10/19/2021	Operational oversight.	0.50

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Time Detail by File & Employee ARA

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File Name (ID): Sigma Healthcare Inc. (AASIGMA-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Fri	10/22/2021	Preliminary drafting of Third Report to Court; follow-up on staffing issues;	0.50
Mon	10/25/2021	Final drafting of Third Report; review of SRD; telephone discussion with OCP regarding staffing issues;	0.50
Philip H. Gennis (PGE)			29.90
Susan Downey (SDW)			
Wed	09/08/2021	Conduct PPSA and Corporate Profile search	0.20
Susan Downey (SDW)			0.20
Total for File ID AASIGMA-R:			168.80
Grand Total:			168.80

Tab 24

**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

**AFFIDAVIT OF JOËL TURGEON
(sworn November 3, 2021)**

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 am an associate at the law firm of Goldman Sloan Nash & Haber LLP (“**GSNH**”) 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 are lawyers of record for msi Spergel Inc. in its capacity as the Court appointed receiver (the “**Receiver**”) of the Respondents.
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 in respect of the estates of the Respondents in this proceeding for the period from inception to October 31, 2021.

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 (after June, 2021)	\$575.00
R. Brendan Bissell (to June, 2021)	\$550.00
Rodney Ikeda	\$650.00
Rachelle Moncur	\$500.00
Robert Jackson	\$425.00
. Joël Turgeon	\$325.00
Jessica Gahtan	\$275.00
May May Co	\$250.00
Nicole Shapero	\$200.00
Anne Palabasan	\$200.00

6. The average hourly rate charged for the invoices set out in Exhibit “A” is \$477.93.

7. I am advised by Brendan Bissell and believe that the rates charged by GSNH 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.

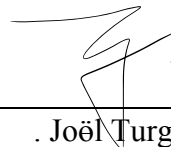
8. The hourly billing rates outlined above are comparable to the hourly rates charged by GSNH for services rendered in relation to similar proceedings.

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 as its counsel for the period from inception to October 31, 2021.

SWORN BEFORE ME via Zoom at the City of Toronto, in the Province of Ontario, this 3rd day of November, 2021 in accordance with O. Reg. 431/20, *Administering Oath or Declaration Remotely*



Commissioner for taking affidavits
(present at Toronto at the time of swearing)



. Joël Turgeon
(present at Toronto at the time of swearing)

This is **Exhibit “A”** to the
Affidavit . Joël Turgeon,
sworn before me this 3rd day
of November, 2021

A handwritten signature in blue ink, consisting of stylized, cursive letters that appear to be 'R. R. R.' followed by a period.

A Commissioner, etc.

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
Invoice No. **187696**
HST # **12233 6290 RT0001**
Invoice Date **November 2, 2021**

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0009

RE: JM Westview Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
01/22/21	BB	0.60	Telephone call with A. Iqbal re: closure of two pharmacies. Webex meeting with Miller Thomson and clients re: options for how to respond;	330.00
01/25/21	BB	0.60	Review of draft report. Email to P. Gennis and M. Manchanda for comments on same. Email to A. Iqbal and E. Lamek serving report. Emails with A.	330.00

Date	Professional	Hours	Narrative	Amount
			Iqbal re: issues on the motion;	
01/26/21	BB	1.20	Preparation for and attendance at Zoom court hearing for consent and opposed receivership orders. Emails and call thereafter with P. Gennis re: comments by E. Lamek against the Receiver. Teleconference with Miller Thomson and clients on issues to address in a further report before the next court hearing;	660.00
01/31/21	BB	1.10	Review of emails from M. Manchanda re: information found on the closed pharmacies. Telephone call with P. Gennis and M. Manchanda re: same. Receipt of responding affidavits from E. Lamek. Email to clients re: same;	605.00
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/01/21	BB	0.70	Review of draft receiver's report. Emails with M. Manchanda re: same and re: source of understanding of title ownership. Emails with M. Manchanda re: finalizing the report. Email to the service list re: same;	385.00
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; order official PPSA reports on all companies;	65.00
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/10/21	BB	0.90	MS Teams call with Miller Thomson, CWB Maxium and client re: issues in the SJ Colbourne and JM Westview pharmacies. Zoom meeting with P. Gennis and M. Manchanda afterwards re: status of McKesson security review, options for the receiver or trustee to conduct examinations and bankruptcy administration issues;	495.00
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00

Date	Professional	Hours	Narrative	Amount
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/18/21	BB	0.20	Teleconference with A. Iqbal, M. Manchanda and P. Gennis re: next steps to investigate pre-bankruptcy transactions by the bankrupt pharmacies, and strategy for same;	110.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	55.00
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00

Date	Professional	Hours	Narrative	Amount
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
04/23/21	BB	0.60	Review of draft Receiver's report. Webex meeting with G. Finlayson, A. Iqbal, M. Faheim, P. Gennis and M. Manchanda re: same and re: options and issues for further steps and things to review. Further emails with M. Manchanda re: witness to be examined re: move of the SJ East Pharmacy.;	330.00
04/28/21	BB	0.40	Zoom meeting with A. Iqbal, G. Finlayson, M. Manchanda and P. Gennis re: efforts to find out more about the moves at SJ East, JM Westview and St. Mary's Cooksville pharmacies and how to approach the planned s. 163 examinations, and timing and jurisprudential issues on how to bring a motion for a receiver without notice or having made a s. 244 demand.;	220.00
04/29/21	BB	0.20	MS Teams meeting with B. Wyett, R. Randall, A. Iqbal and P. Gennis re: status of review on JM Westview, SJ East and St. Mary's Cooksville and possible steps by the college of pharmacists.;	110.00
05/13/21	BB	0.20	Telephone call and emails with P. Gennis re: authorization to conduct the 163 examinations on JM Westview and St. Mary Cooksville. Email to J. Turgeon re: same.;	110.00
05/13/21	JT	0.50	With respect to upcoming examinations: correspondence, legal research into substantial and procedural requirements, draft notices of examination, and working session with B. Bissell;	162.50
05/14/21	BB	0.10	Review of draft 163 examination notices and emails with J. Turgeon re: same.;	55.00
05/15/21	JT	0.10	Correspondence and further draft notices of examination following comments;	32.50
05/17/21	JT	0.10	Correspondence with M. Manchanda and B. Bissell re: examinations;	32.50
05/18/21	JT	0.40	Correspondence re: synchronization of calendars for examinations and attendant matters; legal verification re: attendant money and report to B. Bissell re: same; finalize, sign, bundle and oversee service of notices of examination;	130.00
05/19/21	JT	0.40	Oversee the securing of a reporter; amend notices to reflect reporter's requirements on coordinates; oversee service of notices; attendant	130.00

Date	Professional	Hours	Narrative	Amount
			correspondence;	
05/27/21	JT	0.20	Update situation on examinations with M. Manchanda;	65.00
05/28/21	BB	2.80	Preparation for examinations of A. Belaire and S. Lalonde on the JM Westview Pharma Inc. bankruptcy. Telephone call with M. Manchanda re: same. Attendance at examinations. Report thereafter to P. Gennis. Telephone call with P. Gennis re: same.;	1,540.00
05/28/21	JT	2.10	Prepare for and attend Bellaire and Lalonde examinations; debrief with B. Bissell; attendant correspondence;	682.50
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
06/03/21	BB	0.30	Zoom call with P. Gennis and M. Manchanda re: counterclaims against the company, issues with same and instructions on position. Call with G. Finlayson to advise him of position. Email to M. Solmon and S. Brunswick re: same.;	165.00
06/25/21	JT	1.00	Read transcripts of examinations of A. Bellaire and S. Lalonde; call and correspondence with P. Gennis re: same;	325.00
07/16/21	BB	0.20	Teleconference with G. Finlayson, A. Iqbal, P. Gennis and M. Manchanda re: possible remedies for transfer of collateral.;	115.00
08/05/21	BB	0.50	Review of proposed draft order and email to P. Gennis and M. Manchanda re: questions on and possible issues with same. Email to A. Iqbal re: comments on same.;	287.50
08/09/21	BB	0.40	Emails with A. Iqbal re: contact with a lawyer acting for Sigma pharmacy. Emails with P. Gennis re: same.;	230.00
08/11/21	BB	1.10	Review of response to demand for information by the trustee. Email to P. Gennis re: issues arising out of same. Email to A. Iqbal (as inspector of the bankruptcy estate) re: same.;	632.50
08/12/21	BB	0.50	Review of applicants' materials for motion for interim receiver of recipient of the debtor's assets.	287.50

Date	Professional	Hours	Narrative	Amount
			Email to A. Iqbal and G. Finlayson re: same.;	
08/13/21	BB	0.40	Preparation for and attendance at applicants' motion for appointment of interim receiver over the recipient of the debtor's assets. Telephone call with P. Gennis thereafter to discuss arrangements for possible interim receiver appointment.;	230.00
10/31/21	BB	0.50	Review of and suggested revisions to draft Third Report.	287.50

Sub-Total Fees: 11,060.00

HST on Fees: 1,437.80

DISBURSEMENTS

	Courier	30.00
	Process Server Disbursement* *	12.00
	Court Reporters Fees	511.50
06/08/2021	Omega Process Servers; INVOICE#: 2021-3147 - Serve Notice of Examination	187.50
06/08/2021	Omega Process Servers; INVOICE#: 2021-3146 - Serve Notice of Examination	116.00

Sub-Total Disbursements: 857.00

Disbursements marked with * indicate exempt

HST on Disbursements: 109.85

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$1,547.65 HST): \$ **13,464.65**

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. 187696
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0009
Billing Attorney: BB

13,464.65

Previous Balance: 0.00

Total Amount: 13,464.65

Amount Remitted: \$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
Invoice No. **187698**
HST # **12233 6290 RT0001**
Invoice Date **November 2, 2021**

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0013

RE: SJ East Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
12/06/20	BB	0.30	Review of draft materials from A. Iqbal re: revisions to remove SJ Colbourne and Resident Medical from the proceedings.;	165.00
12/07/20	BB	0.90	Attendance at motion for orders removing SJ Colbourne and Resident Medical from the proceedings and setting a further 9:30 hearing date for review of forbearance arrangements. Emails with P. Gennis re: borrowing arrangements and charge in favour of CWB Maxium.;	495.00
12/29/20	BB	0.20	Emails with M. Manchanda re: request for removal of court records from the website and issues with same;	110.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis. M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00

Date	Professional	Hours	Narrative	Amount
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; order official PPSA reports on all companies;	65.00
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/10/21	BB	0.90	MS Teams call with Miller Thomson, CWB Maxium and client re: issues in the SJ Colbourne and JM Westview pharmacies. Zoom meeting with P. Gennis and M. Manchanda afterwards re: status of McKesson security review, options for the receiver or trustee to conduct examinations and bankruptcy administration issues;	495.00
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50

Date	Professional	Hours	Narrative	Amount
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/18/21	BB	0.20	Teleconference with A. Iqbal, M. Manchanda and P. Gennis re: next steps to investigate pre-bankruptcy transactions by the bankrupt pharmacies, and strategy for same;	110.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	55.00
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
04/23/21	BB	0.60	Review of draft Receiver's report. Webex meeting with G. Finlayson, A. Iqbal, M. Faheim, P. Gennis and M. Manchanda re: same and re: options and issues for further steps and things to review.	330.00

Date	Professional	Hours	Narrative	Amount
			Further emails with M. Manchanda re: witness to be examined re: move of the SJ East Pharmacy.;	
04/28/21	BB	0.40	Zoom meeting with A. Iqbal, G. Finlayson, M. Manchanda and P. Gennis re: efforts to find out more about the moves at SJ East, JM Westview and St. Mary's Cooksville pharmacies and how to approach the planned s. 163 examinations, and timing and jurisprudential issues on how to bring a motion for a receiver without notice or having made a s. 244 demand.;	220.00
04/29/21	BB	0.20	MS Teams meeting with B. Wyett, R. Randall, A. Iqbal and P. Gennis re: status of review on JM Westview, SJ East and St. Mary's Cooksville and possible steps by the college of pharmacists.;	110.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
07/16/21	BB	0.20	Teleconference with G. Finlayson, A. Iqbal, P. Gennis and M. Manchanda re: possible remedies for transfer of collateral.;	115.00
08/05/21	BB	0.50	Review of proposed draft order and email to P. Gennis and M. Manchanda re: questions on and possible issues with same. Email to A. Iqbal re: comments on same.;	287.50
08/12/21	BB	0.50	Review of applicants' materials for motion for interim receiver of recipient of the debtor's assets. Email to A. Iqbal and G. Finlayson re: same.;	287.50
08/13/21	BB	0.40	Preparation for and attendance at applicants' motion for appointment of interim receiver over the recipient of the debtor's assets. Telephone call with P. Gennis thereafter to discuss arrangements for possible interim receiver appointment.;	230.00
08/31/21	BB	0.40	Emails from and to A. Teodorescu re: request for information by the Trustee.;	230.00
09/23/21	BB	0.30	Telephone call with G. Finlayson and K. Phung re: impact of the guarantor counterclaims on the receivership. Review of same.	172.50

Sub-Total Fees: 5,342.50

HST on Fees: 694.53

DISBURSEMENTS

Courier 15.00

Sub-Total Disbursements: 15.00
Disbursements marked with * indicate exempt

HST on Disbursements: 1.95

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$696.48 HST): \$ 6,053.98

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. 187698
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0013
Billing Attorney: BB

	6,053.98
Previous Balance:	0.00
Total Amount:	6,053.98
Amount Remitted:	\$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
Invoice No. **187706**
HST # **12233 6290 RT0001**
Invoice Date **November 2, 2021**

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
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
11/27/20	BB	0.10	Emails with P. Gennis re: terms of supply of Kohl + Frisch;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
12/20/20	BB	0.30	Review of Kohl + Frisch security claims and 30 day goods claims. Email to S. Thom re: same;	165.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/15/21	BB	0.50	Telephone call with S. Thom re: 30 day goods claim. Research re: ability to claim for return of goods if packaging is altered. Email to P. Gennis and M. Manchanda re: same;	275.00

Date	Professional	Hours	Narrative	Amount
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
01/20/21	BB	0.30	How to deal with the Kohl + Frisch 30 day goods claim. Review of 30 day goods claims and email to P. Gennis and M. Manchanda re: same;	165.00
01/25/21	JT	0.10	Working session with B. Bissell re: introduction to file and need for security opinion;	32.50
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; order official PPSA reports on all companies;	65.00
02/02/21	AP	0.20	Conduct a PPSA Search against Bless Hui Pharma Inc.;	40.00
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/04/21	BB	0.20	Email from S. Thom re: 30 day goods claim. Email to P. Gennis re: same. Email to S. Thom re: 30 day goods claim and issues with same;	110.00
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review	32.50

Date	Professional	Hours	Narrative	Amount
			PMSI letters; email to A. Aqbal re: documentation for security assignments;	
02/22/21	BB	0.10	Review of email from S. Thom re: Kohl + Frisch 30 day goods claim and email to M. Manchanda re: same;	55.00
03/04/21	BB	0.20	Brief review of security documents provided by Kohl + Frisch. Email to S. Thom re: PMSI claims and notices. Emails with J. Turgeon re: security review;	110.00
03/05/21	JT	0.10	Working session with B. Bissell re: Kohl security opinion;	32.50
03/05/21	BB	0.20	Emails with P. Gennis re: the Kohl + Frisch 30 day goods claim;	110.00
03/08/21	JT	0.40	Draft opinion on Kohl & Frisch security interests; attendant review of security documents provided;	130.00
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/17/21	BB	0.20	Review of draft pharmacy sale agreement and suggested revisions to same. Email to P. Gennis re: same;	110.00
03/19/21	BB	0.20	Review of revised form of APS for the sale of pharmacies, and comments on same. Email to P. Gennis re: same and telephone call with him re: closing provisions and re: arrangements to do an inventory count;	110.00
03/20/21	BB	0.10	Revisions to the draft pharmacy sale agreement and emails with P. Gennis re: same;	55.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.30	Revisions to the form of agreement to sell pharmacies for use generally, and a further version to sell individual pharmacy locations owned by the same corporation. Emails with P. Gennis re: same;	165.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues	55.00

Date	Professional	Hours	Narrative	Amount
			with style of cause used. Emails to P. Gennis re: same;	
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/09/21	BB	0.20	Review of PMSI notices received from S. Thom for the claim of Kohl + Frisch. Email to P. Gennis re: same and re: proposed position on priority.;	110.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
04/16/21	BB	0.20	Emails with P. Gennis re: potential bidder. Voicemail from and telephone call with I. Grubner re: possible retainer on behalf of a purchaser and CWB consent re: same. Email to G. Finlayson and A. Iqbal re: same.;	110.00
04/23/21	BB	0.10	Emails with counsel for possible pharmacy purchasers re: sale process details, and with M. Bebawy and P. Gennis re: forms of approval and vesting order. Conference with J. Turgeon re: preparation of same.;	55.00
04/26/21	BB	0.70	Review of prior lease agreements and draft lease renewal agreements for the Stoney Creek and Bless Hui pharmacies. Comments on drafts and emails to P. Gennis re: same.;	385.00
04/27/21	BB	0.80	Telephone call with P. Gennis re: instructions on draft lease renewal agreements for Stoney Creek and Bless Hui. Revisions to same and emails to landlord representatives re: same. Review of prior assignment agreements and treatment of guarantors and emails with P. Gennis re: same.;	440.00
04/27/21	AP	0.20	Conduct electronic PPSA Search against Bless Hui Pharma Inc.;	40.00

Date	Professional	Hours	Narrative	Amount
04/27/21	JT	0.10	Draft AVOs for informational purpose in context of sale process; correspondence with B. Bissell re: same;	32.50
04/29/21	BB	0.30	Finalized comments on draft Stoney Creek and draft Bless Hui lease extension agreements and emails to K. Deng and A. Peng re: same.;	165.00
05/04/21	JT	0.10	Further write draft approval and vesting orders with respect to certain entities under receivership;	32.50
05/04/21	JT	0.10	Further write draft approval and vesting orders with respect to certain entities under receivership;	32.50
05/05/21	JT	0.20	Write additional draft approval and vesting orders for use in sale processes for certain entities under receivership; attendant correspondence;	65.00
05/08/21	BB	0.20	Emails with P. Gennis re; contact with the landlords for the Stoney Creek and Bless Hui locations. Emails to the landlords re: lease extension agreements.;	110.00
05/16/21	BB	0.10	Review of revised draft approval and vesting order for the six pharmacies and email to P. Gennis and M. Bebawy re: same.;	55.00
05/19/21	BB	0.20	Emails and call with M. Solmon re: status of the sale process. Emails and call with P. Gennis re: offers for review on the 5 pharmacies and issues with same.;	110.00
05/27/21	BB	0.80	Review of draft asset purchase agreements on Maple Medi, Toronto Apothecary, Stoney Creek, River Hill and Bless Hui and email to P. Gennis re: comments on same. Further email to P. Gennis re: suggested terms to use for all agreements with respect to lease assignments, ODB and OCP registration, and financing.;	440.00
05/31/21	BB	1.10	Telephone call with and email from P. Gennis re: revisions to draft sale agreements for Bless Hui, River Hill, Maple Medi, Stoney Creek and Toronto Apothecary. Revisions to agreements, including preparation of Word versions of the Maple Medi and Stoney Creek agreements. Emails to counsel for the purchasers re: issues for resolution.;	605.00
06/01/21	BB	0.20	Further emails to offers re: no increase in the amounts of the deposits.;	110.00
06/01/21	BB	0.30	Emails with R. Basilious re: same as to lease assignment conditions.;	165.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00

Date	Professional	Hours	Narrative	Amount
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
06/04/21	BB	0.40	Telephone call with I. Grubner re; financial statements for 2020 demolition clause in the lease, and employee issues. Emails with P. Gennis re: same. Email to I. Grubner re; lease renewal provisions on demolition.;	220.00
06/05/21	BB	0.20	Email to I. Grubner re: arrangements with respect to the former employees now engaged as contractors.;	110.00
06/11/21	BB	0.40	Review of revised draft agreement from I. Grubner. Email and telephone call with P. Gennis re: same. Email to i. Grubner's office re: finalizing the agreement.;	230.00
06/15/21	BB	0.30	Receipt of email from the purchaser's lawyer enclosing the signed agreement and proposed assignment agreement. Email to P. Gennis re; same and re: contacting the landlord.;	172.50
06/15/21	BB	0.30	Receipt of revised draft agreement from counsel for the purchaser. Revisions to same and addition of the draft approval and vesting order. Emails with counsel and with M. Manchanda re: execution.;	172.50
06/17/21	BB	0.20	Emails with I. Grubner's office re: landlord contact information, and assignment agreements.;	115.00
07/10/21	BB	0.20	Telephone call with P. Gennis re: control on access by purchasers to pharmacy staff before court approval. Email to M. Rampersad re: same.;	115.00
07/12/21	BB	0.30	Further telephone call with P. Gennis re: control on access by purchasers to pharmacy staff before court approval. Further email to M. Rampersad and I. Grubner re: same.;	172.50
07/21/21	BB	0.10	Telephone call with P. Gennis re: status and what to report to the bank.;	57.50
08/03/21	MMC	0.20	Conduct Verbal PPSA Search against Bless Hui Pharma Inc.;	50.00
08/03/21	JT	1.50	Working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; obtain relevant title and security search reports; draft approval and vesting order; draft notice of motion; draft motion record; attendant tasks, verifications and correspondence;	487.50

Date	Professional	Hours	Narrative	Amount
08/04/21	JT	1.00	Further working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; further draft approval and vesting order; further draft notice of motion; further draft motion record; draft updated service list; further attendant tasks, verifications and correspondence;	325.00
08/04/21	BB	0.60	Telephone call with P. Gennis re: preparation of draft report and issues for same. Review of file and correspondence re: same. Emails with J. Turgeon re: preparation of draft orders, notice of motion and motion record. Review of and revisions to draft report.;	345.00
08/05/21	JT	1.00	Draft factum in support of motion for approval and vesting orders and attendant relief; attendant legal research and verifications, tasks, and correspondence;	325.00
08/06/21	JT	1.00	Further draft factum in support of motion for approval and vesting orders and attendant relief; further attendant legal research and verifications, tasks, correspondence, and review of file;	325.00
08/07/21	JT	0.20	Obtain and review comments on factum and integrate same;	65.00
08/07/21	BB	0.50	Review of and revisions to draft factum. Email to J. Turgeon re: same.;	287.50
08/09/21	JT	0.20	Correspondence and calls with counsel for certain parties; finalize, serve and oversee filing of factum; swear affidavit of service; attendant tasks and correspondence;	65.00
08/12/21	BB	0.40	Preparation for motion. Message from the Court re: questions on fee issues and preparation of submissions on same. Attendance on the motion and email to the Court re: draft orders and counsel slip thereafter. Telephone call with P. Gennis re: closing arrangements and other administrative issues.;	230.00
08/12/21	JT	0.50	Prepare for and attend hearing on motion for approval and vesting orders;	162.50
08/13/21	BB	0.20	Email to I. Grubner re: approval of the transaction, remaining conditions and closing arrangements.;	115.00
08/16/21	BB	0.20	Telephone call with M. Rampersad re: closing issues.;	115.00
08/16/21	BB	0.60	Email from M. Rampersad re: lease assignment issues and draft agreement. Review of same. Reply email with issues for revision.;	345.00
08/17/21	JT	0.10	Review orders and endorsement made on approval and vesting motion; attendant correspondence;	32.50

Date	Professional	Hours	Narrative	Amount
08/18/21	BB	0.20	Telephone call with P. Gennis re: closing issues, including landlord consent and deposit held. Teleconference with him and with M. Rampersad re: same.;	115.00
08/19/21	JT	0.30	Working session with R. Moncur re: closing agenda, closing documents, and all attendant matters; memo to R. Moncur re: same;	97.50
08/23/21	JT	1.50	Study closing agenda; draft closing documents, including without limitation bill of sale, bring-down certificates, statement of adjustments, tax indemnity, and HST election; attendant correspondence, verifications, and tasks;	487.50
08/23/21	BB	0.20	Email to M. Rampersad re: timing of site visits by the purchaser.;	115.00
08/24/21	JT	0.60	Further draft closing document; further attendant correspondence, verifications, and tasks;	195.00
08/24/21	BB	1.10	Email from M. Rampersad re: non-waiver of conditions before an inspection. Emails with P. Gennis re: same. Reply email re: no such condition present. Receipt of further email. Lengthy report to P. Gennis and M. Manchanda re: same.;	632.50
08/26/21	RFM	0.20	Receive and review emails regarding closing;	100.00
08/26/21	BB	0.30	Email to M. Rampersad re: extension of closing.;	172.50
08/27/21	BB	0.40	Review of file for closing issues. Teleconference with M. Rampersad and I. Grubner re: status of closing. Email re: closing.;	230.00
09/01/21	RFM	0.50	Prepare closing agenda, statement of adjustments; prepare further closing documents; emails regarding closing issues;	250.00
09/02/21	JT	0.90	Further draft and handle all closing documents; numerous attendant closing correspondence and tasks;	292.50
09/06/21	RFM	0.50	Review and respond to emails; review draft closing documents;	250.00
09/07/21	JT	0.20	Correspondence with purchaser counsel and internal re: closing documents;	65.00
09/08/21	RFM	0.80	Attend to lease assignment issues, emails and closing documents;	400.00
09/08/21	JT	0.30	Handle closing documents and attendant closing tasks; correspondence re: same;	97.50
09/09/21	JT	0.20	Handle outstanding closing matters and attendant correspondence;	65.00

Date	Professional	Hours	Narrative	Amount
09/09/21	RFM	2.00	Prepare revised statement of adjustments; draft receiver's undertaking; emails regarding assignment of lease issues; attend to additional closing issues and draft documents; further revise statement of adjustments;	1,000.00
09/09/21	BB	3.10	Telephone call with P. Gennis re: preparation of undertaking to pay landlord arrears for closing. Telephone call with M. Rampersad and I. Grubner re: concerns about the departure of the designated manager and purchaser's position on same. Several telephone calls with P. Gennis re; same. Review of file, including the sale agreement and correspondence with the purchaser's counsel re: waiver of conditions and other issues. Email to I. Grubner re: position of the Receiver. Email to R. Moncur and J. Turgeon to prepare for possible tender at closing.;	1,782.50
09/10/21	JT	0.50	Handle certain outstanding closing documents; correspondence and memoranda re: potential purchaser closing issues;	162.50
09/10/21	NS	0.10	filed receiver certificate on commercial list;	20.00
09/10/21	RFM	2.20	Review and respond to various emails; revise statement of adjustments; discussions with B. Bissell; preparation/revision of closing documents; correspondence regarding status of closing and extension; attend to closing issues;	1,100.00
09/10/21	BB	2.30	Telephone call with I. Grubner and M. Rampersad re: possible ways to resolve issues. Telephone call with P. Gennis re: same and re: difficulties with getting involved in non-compete issues etc. Email to I. Grubner re: status of closing and non-linkage to the River Hill transaction. Report to clients re: same.;	1,322.50
09/15/21	RFM	0.50	Emails with B. Bissell; review relevant correspondence and prepare draft formal termination regarding Bless Hui transaction;	250.00
09/16/21	RFM	0.20	Emails regarding status of transaction;	100.00
09/17/21	RFM	0.20	Emails regarding status of transaction with purchaser's counsel;	100.00
09/20/21	JT	0.20	Memorandum re: status and position regarding closing;	65.00
09/23/21	BB	0.30	Telephone call with G. Finlayson and K. Phung re: impact of the guarantor counterclaims on the receivership. Review of same.;	172.50
09/29/21	BB	0.60	Review of email from M. Manchanda re: retainer of the designated manager. Email to I. Grubner re: same and re: reconstituting the agreement to	345.00

Date	Professional	Hours	Narrative purchase.;	Amount
09/30/21	RFM	0.40	Emails regarding status of transaction and next steps;	200.00
10/01/21	JT	0.20	Memorandum re: status on Bless Hui sale transaction and receiver's position;	65.00
10/05/21	BB	0.40	Telephone call with P. Gennis re: contact with former purchasers and their complaints and contact with I. Grubner about possible resolution. Voicemail and email to I. Grubner re: same.;	230.00
10/15/21	BB	0.70	Emails with P. Gennis re: issues for re-listing the assets. Preparation of letter to M. Bebawy re: same and emails with P. Gennis re: same. Finalized letter.;	402.50
10/31/21	BB	0.50	Review of and suggested revisions to draft Third Report.	287.50

Sub-Total Fees: 22,577.50

HST on Fees: 2,935.08

DISBURSEMENTS

On Corp. Fee	58.59
OnCorp. Gov't Fee* *	24.00

Sub-Total Disbursements: 82.59

Disbursements marked with * indicate exempt

HST on Disbursements: 7.62

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$2,942.70 HST): \$ **25,602.79**

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. 187706
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0007
Billing Attorney: BB

25,602.79

Previous Balance: 0.00

Total Amount: 25,602.79

Amount Remitted: \$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
Invoice No. **187707**
HST # **12233 6290 RT0001**
Invoice Date **November 2, 2021**

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
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal	65.00

Date	Professional	Hours	Narrative	Amount
			verifications; order official PPSA reports on all companies;	
02/02/21	AP	0.20	Conduct a PPSA Search against Maple Medi Pharma Inc.;	40.00
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/17/21	BB	0.20	Review of draft pharmacy sale agreement and suggested revisions to same. Email to P. Gennis re: same;	110.00
03/19/21	BB	0.20	Review of revised form of APS for the sale of pharmacies, and comments on same. Email to P. Gennis re: same and telephone call with him re:	110.00

Date	Professional	Hours	Narrative	Amount
			closing provisions and re: arrangements to do an inventory count;	
03/20/21	BB	0.10	Revisions to the draft pharmacy sale agreement and emails with P. Gennis re: same;	55.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.30	Revisions to the form of agreement to sell pharmacies for use generally, and a further version to sell individual pharmacy locations owned by the same corporation. Emails with P. Gennis re: same;	165.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	55.00
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
04/23/21	BB	0.10	Emails with counsel for possible pharmacy purchasers re: sale process details, and with M. Bebawy and P. Gennis re: forms of approval and vesting order. Conference with J. Turgeon re: preparation of same.;	55.00
04/27/21	AP	0.20	Conduct electronic PPSA Search against Maple Medi Pharma Inc.;	40.00
04/27/21	JT	0.10	Draft AVOs for informational purpose in context of sale process; correspondence with B. Bissell re:	32.50

Date	Professional	Hours	Narrative same;	Amount
05/04/21	JT	0.10	Further write draft approval and vesting orders with respect to certain entities under receivership;	32.50
05/04/21	JT	0.10	Further write draft approval and vesting orders with respect to certain entities under receivership;	32.50
05/05/21	JT	0.20	Write additional draft approval and vesting orders for use in sale processes for certain entities under receivership; attendant correspondence;	65.00
05/16/21	BB	0.10	Review of revised draft approval and vesting order for the six pharmacies and email to P. Gennis and M. Bebawy re: same.;	55.00
05/19/21	BB	0.20	Emails and call with M. Solmon re: status of the sale process. Emails and call with P. Gennis re: offers for review on the 5 pharmacies and issues with same.;	110.00
05/27/21	BB	0.80	Review of draft asset purchase agreements on Maple Medi, Toronto Apothecary, Stoney Creek, River Hill and Bless Hui and email to P. Gennis re: comments on same. Further email to P. Gennis re: suggested terms to use for all agreements with respect to lease assignments, ODB and OCP registration, and financing.;	440.00
05/31/21	BB	1.10	Telephone call with and email from P. Gennis re: revisions to draft sale agreements for Bless Hui, River Hill, Maple Medi, Stoney Creek and Toronto Apothecary. Revisions to agreements, including preparation of Word versions of the Maple Medi and Stoney Creek agreements. Emails to counsel for the purchasers re: issues for resolution.;	605.00
06/01/21	BB	0.20	Further emails to offers re: no increase in the amounts of the deposits.;	110.00
06/01/21	BB	0.30	Emails with R. Tekriwal re: effective date of the agreement.;	165.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.30	Emails with R. Tekriwal re: finalizing offer on the Maple Medi pharmacy. Review of offer and email to P. Gennis re: issues with same.;	165.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50

Date	Professional	Hours	Narrative	Amount
06/03/21	BB	0.30	Zoom call with P. Gennis and M. Manchanda re: counterclaims against the company, issues with same and instructions on position. Call with G. Finlayson to advise him of position. Email to M. Solmon and S. Brunswick re: same.;	165.00
06/03/21	BB	0.40	Emails with P. Gennis re: involvement of new company in agreement. Email to R. Tekrirwal re: same and application of assignment provisions.;	220.00
06/10/21	BB	0.40	Telephone call with M. Solmon re: issues relating to claims being made against or on account of the debtor in the guarantee action. Review of case law from M. Solmon re: same.;	220.00
06/10/21	BB	0.30	Emails and call with P. Gennis re: providing McKesson with the name of the purchaser for purposes of the banner agreement.;	165.00
08/03/21	MMC	0.20	Conduct Verbal PPSA Search against Maple Medi Pharma Inc.;	50.00
08/03/21	JT	1.50	Working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; obtain relevant title and security search reports; draft approval and vesting order; draft notice of motion; draft motion record; attendant tasks, verifications and correspondence;	487.50
08/04/21	JT	1.00	Further working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; further draft approval and vesting order; further draft notice of motion; further draft motion record; draft updated service list; further attendant tasks, verifications and correspondence;	325.00
08/04/21	BB	0.60	Telephone call with P. Gennis re: preparation of draft report and issues for same. Review of file and correspondence re: same. Emails with J. Turgeon re: preparation of draft orders, notice of motion and motion record. Review of and revisions to draft report.;	345.00
08/05/21	JT	1.00	Draft factum in support of motion for approval and vesting orders and attendant relief; attendant legal research and verifications, tasks, and correspondence;	325.00
08/06/21	JT	1.00	Further draft factum in support of motion for approval and vesting orders and attendant relief; further attendant legal research and verifications, tasks, correspondence, and review of file;	325.00
08/07/21	JT	0.20	Obtain and review comments on factum and integrate same;	65.00
08/07/21	BB	0.50	Review of and revisions to draft factum. Email to J. Turgeon re: same.;	287.50

Date	Professional	Hours	Narrative	Amount
08/09/21	JT	0.20	Correspondence and calls with counsel for certain parties; finalize, serve and oversee filing of factum; swear affidavit of service; attendant tasks and correspondence;	65.00
08/12/21	BB	0.40	Preparation for motion. Message from the Court re: questions on fee issues and preparation of submissions on same. Attendance on the motion and email to the Court re: draft orders and counsel slip thereafter. Telephone call with P. Gennis re: closing arrangements and other administrative issues.;	230.00
08/12/21	JT	0.50	Prepare for and attend hearing on motion for approval and vesting orders;	162.50
08/13/21	BB	0.50	Emails with R. Tekriwal and P. Gennis re: approval of the transaction and closing arrangements.;	287.50
08/14/21	BB	0.20	Emails with P. Gennis re: terms of agreement to sell the pharmacy.;	115.00
08/17/21	JT	0.10	Review orders and endorsement made on approval and vesting motion; attendant correspondence;	32.50
08/19/21	JT	0.30	Working session with R. Moncur re: closing agenda, closing documents, and all attendant matters; memo to R. Moncur re: same;	97.50
08/23/21	JT	1.50	Study closing agenda; draft closing documents, including without limitation bill of sale, bring-down certificates, statement of adjustments, tax indemnity, and HST election; attendant correspondence, verifications, and tasks;	487.50
08/24/21	JT	0.60	Further draft closing document; further attendant correspondence, verifications, and tasks;	195.00
08/25/21	JT	0.80	Further draft closing documentation; further attendant correspondence, tasks and verifications;	260.00
08/26/21	RFM	0.20	Receive and review emails regarding closing issues;	100.00
08/27/21	RFM	0.30	Emails regarding status of lease assignment and related closing issues;	150.00
08/30/21	RFM	0.20	Receive and review emails;	100.00
09/01/21	RFM	0.50	Prepare closing agenda, statement of adjustments; prepare further closing documents; emails regarding closing issues;	250.00
09/01/21	RFM	0.30	Review and respond to emails; revise statement of adjustments accordingly;	150.00
09/02/21	JT	0.20	Handle certain outstanding matters with respect to	65.00

Date	Professional	Hours	Narrative	Amount
			closing; attendant correspondence;	
09/06/21	RFM	0.20	Review and respond to emails regarding closing issues;	100.00
09/07/21	JT	0.20	Correspondence with purchaser counsel and internal re: closing documents;	65.00
09/07/21	RFM	1.00	Emails with J. Turgeon; prepare statement of adjustments; further emails; attend to various closing issues;	500.00
09/07/21	BB	1.10	Review of requisition letter from R. Tekriwal. Reply email re: inapplicability of same. Review of CWB registrations. Emails with A. Iqbal re: arrangements to discharge same at closing.;	632.50
09/08/21	JT	1.90	Handle closing, including drafting documents and correspondence and verifications and attendant tasks;	617.50
09/08/21	MMC	0.20	Order Verbal PPSA Search against Maple Medi Pharma Inc., email same to Joel Turgeon;	50.00
09/08/21	RFM	2.00	Attend to closing issues, draft documents and emails;	1,000.00
09/08/21	BB	3.10	Telephone call with M. Manchanda re: contact with the purchaser and concerns about lease assignment. Review of lease documents and email to M. Manchanda re: same. Telephone call with R. Tekriwal re: same. Email report to M. Manchanda and P. Gennis re: same. Emails with lawyers for the landlord re: lease assignment agreement. Email to and telephone call with R. Tekriwal re: purchaser concerns about length of the lease. Negotiation of form of undertaking to discharge the CWB registrations with A. Iqbal and R. Tekriwal. Emails with R. Tekriwal re: extension of closing.;	1,782.50
09/09/21	JT	0.20	Handle outstanding closing matters and attendant correspondence;	65.00
09/09/21	RFM	0.30	Review and reply to emails regarding closing;	150.00
09/10/21	RFM	0.30	Emails regarding closing;	150.00
09/10/21	BB	0.60	Emails with R. Tekriwal re: confirmation of closing and Receiver's Certificate. Emails with A. Iqbal re: discharge of CWB registrations.;	345.00
09/14/21	RFM	0.50	Work with J. Turgeon to prepare briefs of closing documents;	250.00
09/14/21	JT	0.90	Verify, collect, bundle and organize all final closing documents on online portal; attendant correspondence;	292.50

Date	Professional	Hours	Narrative	Amount
09/23/21	BB	0.30	Telephone call with G. Finlayson and K. Phung re: impact of the guarantor counterclaims on the receivership. Review of same.;	172.50
10/29/21	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: distribution and allocation issues.;	115.00
10/31/21	BB	0.50	Review of and suggested revisions to draft Third Report.	287.50

Sub-Total Fees: 16,675.00

HST on Fees: 2,167.75

DISBURSEMENTS

Laser Copies	2.50
On Corp. Fee	80.74
OnCorp. Gov't Fee* *	32.00

Sub-Total Disbursements: 115.24
Disbursements marked with * indicate exempt

HST on Disbursements: 10.82

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$2,178.57 HST): **\$ 18,968.81**

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. 187707
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0011
Billing Attorney: BB

18,968.81

Previous Balance: 0.00

Total Amount: 18,968.81

Amount Remitted: \$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
 Invoice No. **187710**
 HST # **12233 6290 RT0001**
 Invoice Date **November 2, 2021**

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
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
11/27/20	BB	0.10	Emails with P. Gennis re: terms of supply of Kohl + Frisch;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
12/20/20	BB	0.30	Review of Kohl + Frisch security claims and 30 day goods claims. Email to S. Thom re: same;	165.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/15/21	BB	0.50	Telephone call with S. Thom re: 30 day goods claim. Research re: ability to claim for return of goods if packaging is altered. Email to P. Gennis and M. Manchanda re: same;	275.00

Date	Professional	Hours	Narrative	Amount
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
01/20/21	BB	0.30	How to deal with the Kohl + Frisch 30 day goods claim. Review of 30 day goods claims and email to P. Gennis and M. Manchanda re: same;	165.00
01/25/21	JT	0.10	Working session with B. Bissell re: introduction to file and need for security opinion;	32.50
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; order official PPSA reports on all companies;	65.00
02/02/21	AP	0.10	Conduct a PPSA Search against River Hill Pharmacy Ltd.;	20.00
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/04/21	BB	0.20	Email from S. Thom re: 30 day goods claim. Email to P. Gennis re: same. Email to S. Thom re: 30 day goods claim and issues with same;	110.00
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review	32.50

Date	Professional	Hours	Narrative	Amount
			PMSI letters; email to A. Aqbal re: documentation for security assignments;	
02/22/21	BB	0.10	Review of email from S. Thom re: Kohl + Frisch 30 day goods claim and email to M. Manchanda re: same;	55.00
03/04/21	BB	0.20	Brief review of security documents provided by Kohl + Frisch. Email to S. Thom re: PMSI claims and notices. Emails with J. Turgeon re: security review;	110.00
03/05/21	JT	0.10	Working session with B. Bissell re: Kohl security opinion;	32.50
03/05/21	BB	0.20	Emails with P. Gennis re: the Kohl + Frisch 30 day goods claim;	110.00
03/08/21	JT	0.40	Draft opinion on Kohl & Frisch security interests; attendant review of security documents provided;	130.00
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/17/21	BB	0.20	Review of draft pharmacy sale agreement and suggested revisions to same. Email to P. Gennis re: same;	110.00
03/19/21	BB	0.20	Review of revised form of APS for the sale of pharmacies, and comments on same. Email to P. Gennis re: same and telephone call with him re: closing provisions and re: arrangements to do an inventory count;	110.00
03/20/21	BB	0.10	Revisions to the draft pharmacy sale agreement and emails with P. Gennis re: same;	55.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.30	Revisions to the form of agreement to sell pharmacies for use generally, and a further version to sell individual pharmacy locations owned by the same corporation. Emails with P. Gennis re: same;	165.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues	55.00

Date	Professional	Hours	Narrative	Amount
			with style of cause used. Emails to P. Gennis re: same;	
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/09/21	BB	0.20	Review of PMSI notices received from S. Thom for the claim of Kohl + Frisch. Email to P. Gennis re: same and re: proposed position on priority.;	110.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
04/16/21	BB	0.20	Emails with P. Gennis re: potential bidder. Voicemail from and telephone call with I. Grubner re: possible retainer on behalf of a purchaser and CWB consent re: same. Email to G. Finlayson and A. Iqbal re: same.;	110.00
04/23/21	BB	0.10	Emails with counsel for possible pharmacy purchasers re: sale process details, and with M. Bebawy and P. Gennis re: forms of approval and vesting order. Conference with J. Turgeon re: preparation of same.;	55.00
04/27/21	AP	0.20	Conduct electronic PPSA Search against River Hill Pharmacy Ltd.;	40.00
04/27/21	JT	0.10	Draft AVOs for informational purpose in context of sale process; correspondence with B. Bissell re: same;	32.50
05/04/21	JT	0.10	Further write draft approval and vesting orders with respect to certain entities under receivership;	32.50
05/04/21	JT	0.10	Further write draft approval and vesting orders with respect to certain entities under receivership;	32.50
05/05/21	JT	0.20	Write additional draft approval and vesting orders	65.00

Date	Professional	Hours	Narrative for use in sale processes for certain entities under receivership; attendant correspondence;	Amount
05/16/21	BB	0.10	Review of revised draft approval and vesting order for the six pharmacies and email to P. Gennis and M. Bebawy re: same.;	55.00
05/19/21	BB	0.20	Emails and call with M. Solmon re: status of the sale process. Emails and call with P. Gennis re: offers for review on the 5 pharmacies and issues with same.;	110.00
05/27/21	BB	0.80	Review of draft asset purchase agreements on Maple Medi, Toronto Apothecary, Stoney Creek, River Hill and Bless Hui and email to P. Gennis re: comments on same. Further email to P. Gennis re: suggested terms to use for all agreements with respect to lease assignments, ODB and OCP registration, and financing.;	440.00
05/31/21	BB	1.10	Telephone call with and email from P. Gennis re: revisions to draft sale agreements for Bless Hui, River Hill, Maple Medi, Stoney Creek and Toronto Apothecary. Revisions to agreements, including preparation of Word versions of the Maple Medi and Stoney Creek agreements. Emails to counsel for the purchasers re: issues for resolution.;	605.00
06/01/21	BB	0.20	Further emails to offers re: no increase in the amounts of the deposits.;	110.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
06/03/21	BB	0.30	Zoom call with P. Gennis and M. Manchanda re: counterclaims against the company, issues with same and instructions on position. Call with G. Finlayson to advise him of position. Email to M. Solmon and S. Brunswick re: same.;	165.00
06/04/21	BB	0.30	Telephone call with I. Grubner re; financial statements for 2020 and employee issues. Emails with P. Gennis re: same.;	165.00
06/05/21	BB	0.20	Email to I. Grubner re: arrangements with respect to the former employees now engaged as contractors.;	110.00
06/11/21	BB	0.40	Review of revised draft agreement from I. Grubner.	230.00

Date	Professional	Hours	Narrative	Amount
			Email and telephone call with P. Gennis re: same. Email to I. Grubner's office re: finalizing the agreement.;	
06/14/21	BB	0.30	Receipt of revised draft agreement from counsel for the purchaser. Revisions to same and addition of the draft approval and vesting order. Emails with counsel and with M. Manchanda re: execution.;	172.50
06/15/21	BB	0.30	Receipt of email from the purchaser's lawyer enclosing the signed agreement and proposed assignment agreement. Email to P. Gennis re: same and re: contacting the landlord.;	172.50
06/17/21	BB	0.20	Emails with I. Grubner's office re: landlord contact information, and assignment agreements.;	115.00
07/10/21	BB	0.20	Telephone call with P. Gennis re: control on access by purchasers to pharmacy staff before court approval. Email to M. Rampersad re: same.;	115.00
07/12/21	BB	0.30	Further telephone call with P. Gennis re: control on access by purchasers to pharmacy staff before court approval. Further email to M. Rampersad and I. Grubner re: same.;	172.50
07/21/21	BB	0.10	Telephone call with P. Gennis re: status and what to report to the bank.;	57.50
08/03/21	MMC	0.20	Conduct Verbal PPSA Search against River Hill Pharmacy Ltd.;	50.00
08/03/21	JT	1.50	Working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; obtain relevant title and security search reports; draft approval and vesting order; draft notice of motion; draft motion record; attendant tasks, verifications and correspondence;	487.50
08/04/21	JT	1.00	Further working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; further draft approval and vesting order; further draft notice of motion; further draft motion record; draft updated service list; further attendant tasks, verifications and correspondence;	325.00
08/04/21	BB	0.60	Telephone call with P. Gennis re: preparation of draft report and issues for same. Review of file and correspondence re: same. Emails with J. Turgeon re: preparation of draft orders, notice of motion and motion record. Review of and revisions to draft report.;	345.00
08/05/21	JT	1.00	Draft factum in support of motion for approval and vesting orders and attendant relief; attendant legal research and verifications, tasks, and correspondence;	325.00

Date	Professional	Hours	Narrative	Amount
08/06/21	JT	1.00	Further draft factum in support of motion for approval and vesting orders and attendant relief; further attendant legal research and verifications, tasks, correspondence, and review of file;	325.00
08/07/21	JT	0.20	Obtain and review comments on factum and integrate same;	65.00
08/07/21	BB	5.00	Review of and revisions to draft factum. Email to J. Turgeon re: same.;	2,875.00
08/09/21	JT	0.20	Correspondence and calls with counsel for certain parties; finalize, serve and oversee filing of factum; swear affidavit of service; attendant tasks and correspondence;	65.00
08/12/21	BB	0.40	Preparation for motion. Message from the Court re: questions on fee issues and preparation of submissions on same. Attendance on the motion and email to the Court re: draft orders and counsel slip thereafter. Telephone call with P. Gennis re: closing arrangements and other administrative issues.;	230.00
08/12/21	JT	0.50	Prepare for and attend hearing on motion for approval and vesting orders;	162.50
08/13/21	BB	0.20	Email to I. Grubner re: approval of the transaction, remaining conditions and closing arrangements.;	115.00
08/16/21	BB	0.20	Telephone call with M. Rampersad re: closing issues.;	115.00
08/17/21	JT	0.10	Review orders and endorsement made on approval and vesting motion; attendant correspondence;	32.50
08/18/21	BB	0.20	Telephone call with P. Gennis re: closing issues, including landlord consent and deposit held. Teleconference with him and with M. Rampersad re: same.;	115.00
08/19/21	JT	0.30	Working session with R. Moncur re: closing agenda, closing documents, and all attendant matters; memo to R. Moncur re: same;	97.50
08/23/21	JT	1.50	Study closing agenda; draft closing documents, including without limitation bill of sale, bring-down certificates, statement of adjustments, tax indemnity, and HST election; attendant correspondence, verifications, and tasks;	487.50
08/23/21	BB	0.20	Email to M. Rampersad re: timing of site visits by the purchaser.;	115.00
08/24/21	JT	0.60	Further draft closing document; further attendant correspondence, verifications, and tasks;	195.00
08/26/21	RFM	0.30	Various emails; review revised closing agenda; further emails;	150.00

Date	Professional	Hours	Narrative	Amount
08/26/21	BB	0.30	Email to M. Rampersad re: extension of closing.;	172.50
08/27/21	BB	0.40	Review of file for closing issues. Teleconference with M. Rampersad and I. Grubner re: status of closing. Email re: closing.;	230.00
09/01/21	RFM	0.50	Prepare closing agenda, statement of adjustments; prepare further closing documents; emails regarding closing issues;	250.00
09/02/21	JT	0.90	Further draft and handle all closing documents; numerous attendant closing correspondence and tasks;	292.50
09/06/21	RFM	0.50	Review and respond to emails; review draft closing documents;	250.00
09/07/21	JT	0.20	Correspondence with purchaser counsel and internal re: closing documents;	65.00
09/08/21	JT	0.30	Handle closing documents and attendant closing tasks; correspondence re: same;	97.50
09/08/21	RFM	0.50	Attend to closing draft documents; review and reply to emails regarding closing;	250.00
09/09/21	JT	0.20	Handle outstanding closing matters and attendant correspondence;	65.00
09/09/21	RFM	0.50	Further revisions to statement of adjustments; reply to emails regarding closing issues;	250.00
09/10/21	JT	0.20	Handle outstanding closing matters and attendant correspondence;	65.00
09/10/21	RFM	1.60	Review and respond to various emails; revise statement of adjustments; attend to closing documents and related closing issues; telephone calls and further emails regarding closing;	800.00
09/10/21	BB	1.20	Telephone call with I. Grubner and M. Rampersad re: status of the closing. Email to I. Grubner re: status of closing and non-linkage to the Bless Hui transaction. Report to clients re: same. Email to I. Grubner re: escrow closing due to funds received at end of day.;	690.00
09/13/21	JT	0.30	Obtain stamped receiver's certificate from court;	97.50
09/13/21	RFM	0.20	Emails regarding closing; finalize same;	100.00
09/14/21	RFM	0.50	Work with J. Turgeon to prepare briefs of closing documents;	250.00
10/29/21	BB	0.90	Review of draft security opinion on CWB security. Review of ECN loan and security documents, corporate profile report on amalgamation, and assignment documents. Revisions to draft security	517.50

Date	Professional	Hours	Narrative	Amount
			opinion re: same. Email to P. Gennis re: same. Telephone call with P. Gennis and M. Manchanda re: distribution and allocation issues.;	
10/31/21	BB	0.50	Review of and suggested revisions to draft Third Report.	287.50

Sub-Total Fees: 18,365.00

HST on Fees: 2,387.45

DISBURSEMENTS

On Corp. Fee	58.59
OnCorp. Gov't Fee* *	24.00

Sub-Total Disbursements: 82.59
Disbursements marked with * indicate exempt

HST on Disbursements: 7.62

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$2,395.07 HST): \$ **20,842.66**

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. 187710
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0019
Billing Attorney: BB

20,842.66

Previous Balance: 0.00

Total Amount: 20,842.66

Amount Remitted: \$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
 Invoice No. **187700**
 HST # **12233 6290 RT0001**
 Invoice Date **November 2, 2021**

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0015

RE: St. Mary Theotokos Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal	65.00

Date	Professional	Hours	Narrative	Amount
			verifications; order official PPSA reports on all companies;	
02/02/21	AP	0.20	Conduct a PPSA Search against St. Mary Theotokos Pharma Inc.;	40.00
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on	55.00

Date	Professional	Hours	Narrative	Amount
			January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
06/03/21	BB	0.30	Zoom call with P. Gennis and M. Manchanda re: counterclaims against the company, issues with same and instructions on position. Call with G. Finlayson to advise him of position. Email to M. Solmon and S. Brunswick re: same.	165.00
Sub-Total Fees:				2,190.00
HST on Fees:				284.70
TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$284.70 HST):				\$ 2,474.70

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP

A handwritten signature in blue ink, appearing to read "B. Bissell", with a stylized flourish at the end.

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. 187700
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0015
Billing Attorney: BB

2,474.70

Previous Balance: 0.00

Total Amount: 2,474.70

Amount Remitted: \$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
 Invoice No. **187709**
 HST # **12233 6290 RT0001**
 Invoice Date **November 2, 2021**

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
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal	65.00

Date	Professional	Hours	Narrative	Amount
			verifications; order official PPSA reports on all companies;	
02/02/21	AP	0.20	Conduct a PPSA Search against Stoney Creek Pharma Inc.;	40.00
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/17/21	BB	0.20	Review of draft pharmacy sale agreement and suggested revisions to same. Email to P. Gennis re: same;	110.00
03/19/21	BB	0.20	Review of revised form of APS for the sale of pharmacies, and comments on same. Email to P. Gennis re: same and telephone call with him re:	110.00

Date	Professional	Hours	Narrative	Amount
			closing provisions and re: arrangements to do an inventory count;	
03/20/21	BB	0.10	Revisions to the draft pharmacy sale agreement and emails with P. Gennis re: same;	55.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.30	Revisions to the form of agreement to sell pharmacies for use generally, and a further version to sell individual pharmacy locations owned by the same corporation. Emails with P. Gennis re: same;	165.00
03/23/21	BB	0.30	Emails with P. Gennis re: notice to the landlord of the Stoney Creek pharmacy re: lease extension being exercised;	165.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	55.00
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
04/16/21	BB	0.20	Emails with P. Gennis re: potential bidder. Voicemail from and telephone call with I. Grubner re: possible retainer on behalf of a purchaser and CWB consent re: same. Email to G. Finlayson and A. Iqbal re: same.;	110.00
04/23/21	BB	0.10	Emails with counsel for possible pharmacy	55.00

Date	Professional	Hours	Narrative	Amount
			purchasers re: sale process details, and with M. Bebawy and P. Gennis re: forms of approval and vesting order. Conference with J. Turgeon re: preparation of same.;	
04/26/21	BB	0.70	Review of prior lease agreements and draft lease renewal agreements for the Stoney Creek and Bless Hui pharmacies. Comments on drafts and emails to P. Gennis re: same.;	385.00
04/27/21	BB	0.80	Telephone call with P. Gennis re: instructions on draft lease renewal agreements for Stoney Creek and Bless Hui. Revisions to same and emails to landlord representatives re: same. Review of prior assignment agreements and treatment of guarantors and emails with P. Gennis re: same.;	440.00
04/27/21	AP	0.20	Conduct electronic PPSA Search against Stoney Creek Pharma Inc.;	40.00
04/27/21	JT	0.10	Draft AVOs for informational purpose in context of sale process; correspondence with B. Bissell re: same;	32.50
04/29/21	BB	0.30	Finalized comments on draft Stoney Creek and draft Bless Hui lease extension agreements and emails to K. Deng and A. Peng re: same.;	165.00
05/04/21	JT	0.10	Further write draft approval and vesting orders with respect to certain entities under receivership;	32.50
05/04/21	JT	0.10	Further write draft approval and vesting orders with respect to certain entities under receivership;	32.50
05/05/21	JT	0.20	Write additional draft approval and vesting orders for use in sale processes for certain entities under receivership; attendant correspondence;	65.00
05/08/21	BB	0.20	Emails with P. Gennis re; contact with the landlords for the Stoney Creek and Bless Hui locations. Emails to the landlords re: lease extension agreements.;	110.00
05/16/21	BB	0.10	Review of revised draft approval and vesting order for the six pharmacies and email to P. Gennis and M. Bebawy re: same.;	55.00
05/16/21	BB	0.40	Review of revised draft lease for the Stoney Creek location from K. Deng. Email to P. Gennis and M. Manchanda re: same.;	220.00
05/19/21	BB	0.20	Emails and call with M. Solmon re: status of the sale process. Emails and call with P. Gennis re: offers for review on the 5 pharmacies and issues with same.;	110.00
05/27/21	BB	0.40	Revisions to Stoney Creek lease extension agreement and email to K. Deng re: same.;	220.00

Date	Professional	Hours	Narrative	Amount
05/27/21	BB	0.80	Review of draft asset purchase agreements on Maple Medi, Toronto Apothecary, Stoney Creek, River Hill and Bless Hui and email to P. Gennis re: comments on same. Further email to P. Gennis re: suggested terms to use for all agreements with respect to lease assignments, ODB and OCP registration, and financing.;	440.00
05/31/21	BB	1.10	Telephone call with and email from P. Gennis re: revisions to draft sale agreements for Bless Hui, River Hill, Maple Medi, Stoney Creek and Toronto Apothecary. Revisions to agreements, including preparation of Word versions of the Maple Medi and Stoney Creek agreements. Emails to counsel for the purchasers re: issues for resolution.;	605.00
06/01/21	BB	0.20	Further emails to offers re: no increase in the amounts of the deposits.;	110.00
06/01/21	BB	0.30	Emails with R. Basilious re: same as to lease assignment conditions.;	165.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
06/03/21	BB	0.30	Zoom call with P. Gennis and M. Manchanda re: counterclaims against the company, issues with same and instructions on position. Call with G. Finlayson to advise him of position. Email to M. Solmon and S. Brunswick re: same.;	165.00
06/10/21	BB	0.40	Telephone call with M. Solmon re: issues relating to claims being made against or on account of the debtor in the guarantee action. Review of case law from M. Solmon re: same.;	220.00
06/11/21	BB	0.40	Review of revised draft agreement from I. Grubner. Email and telephone call with P. Gennis re: same. Email to i. Grubner's office re: finalizing the agreement.;	230.00
06/14/21	BB	0.50	Receipt of revised draft agreement from counsel for the purchaser. Revisions to same and addition of the draft approval and vesting order. Emails with counsel and with M. Manchanda re: execution. Further emails with counsel for the purchaser and with P. Gennis re: requested adjustment to the assignment provisions.;	287.50

Date	Professional	Hours	Narrative	Amount
06/15/21	BB	0.30	Receipt of email from the purchaser's lawyer enclosing the signed agreement and proposed assignment agreement. Email to P. Gennis re: same and re: contacting the landlord.;	172.50
06/17/21	BB	0.20	Emails with I. Grubner's office re: landlord contact information, assignment agreements, and signed agreement.;	115.00
07/02/21	BB	0.20	Email to M. Rampersad re: status of satisfaction of conditions.;	115.00
07/21/21	BB	0.10	Telephone call with P. Gennis re: status and what to report to the bank.;	57.50
08/03/21	JT	1.50	Working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; obtain relevant title and security search reports; draft approval and vesting order; draft notice of motion; draft motion record; attendant tasks, verifications and correspondence;	487.50
08/03/21	MMC	0.20	Conduct Verbal PPSA Search against Stoney Creek Pharma Inc.;	50.00
08/04/21	JT	1.00	Further working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; further draft approval and vesting order; further draft notice of motion; further draft motion record; draft updated service list; further attendant tasks, verifications and correspondence;	325.00
08/04/21	BB	0.60	Telephone call with P. Gennis re: preparation of draft report and issues for same. Review of file and correspondence re: same. Emails with J. Turgeon re: preparation of draft orders, notice of motion and motion record. Review of and revisions to draft report.;	345.00
08/05/21	JT	1.00	Draft factum in support of motion for approval and vesting orders and attendant relief; attendant legal research and verifications, tasks, and correspondence;	325.00
08/06/21	JT	1.00	Further draft factum in support of motion for approval and vesting orders and attendant relief; further attendant legal research and verifications, tasks, correspondence, and review of file;	325.00
08/07/21	JT	0.20	Obtain and review comments on factum and integrate same;	65.00
08/07/21	BB	0.50	Review of and revisions to draft factum. Email to J. Turgeon re: same.;	287.50
08/09/21	JT	0.20	Correspondence and calls with counsel for certain parties; finalize, serve and oversee filing of factum; swear affidavit of service; attendant tasks and correspondence;	65.00

Date	Professional	Hours	Narrative	Amount
08/11/21	BB	0.70	Review of proposed lease assignment agreement and email to P. Gennis re; concerns with same. Email to M. Rampersad and I. Grubner re: same.;	402.50
08/12/21	JT	0.50	Prepare for and attend hearing on motion for approval and vesting orders;	162.50
08/12/21	BB	0.40	Preparation for motion. Message from the Court re: questions on fee issues and preparation of submissions on same. Attendance on the motion and email to the Court re: draft orders and counsel slip thereafter. Telephone call with P. Gennis re: closing arrangements and other administrative issues.;	230.00
08/13/21	BB	0.20	Email to I. Grubner re: approval of the transaction, remaining conditions and closing arrangements.;	115.00
08/16/21	BB	0.30	Review of revised lease assignment agreement and email to P. Gennis re: execution of same.;	172.50
08/17/21	JT	0.10	Review orders and endorsement made on approval and vesting motion; attendant correspondence;	32.50
08/19/21	JT	0.30	Working session with R. Moncur re: closing agenda, closing documents, and all attendant matters; memo to R. Moncur re: same;	97.50
08/23/21	JT	1.50	Study closing agenda; draft closing documents, including without limitation bill of sale, bring-down certificates, statement of adjustments, tax indemnity, and HST election; attendant correspondence, verifications, and tasks;	487.50
08/24/21	JT	0.60	Further draft closing document; further attendant correspondence, verifications, and tasks;	195.00
08/24/21	BB	1.10	Email from M. Rampersad re: non-waiver of conditions before an inspection. Emails with P. Gennis re: same. Reply email re: no such condition present. Receipt of further email. Lengthy report to P. Gennis and M. Manchanda re: same.;	632.50
08/26/21	RFM	0.40	Receive and review emails; emails regarding lease issues; revise closing agenda and circulate same;	200.00
08/27/21	RFM	0.10	Emails regarding closing date and inventory valuation;	50.00
08/27/21	BB	0.40	Review of file for closing issues. Teleconference with M. Rampersad and I. Grubner re: status of closing. Email re: closing.;	230.00
08/30/21	JT	0.50	Draft closing documentations; attendant tasks, verifications and correspondence;	162.50
08/30/21	RFM	2.50	Drafting and revising closing documents; emails	1,250.00

Date	Professional	Hours	Narrative	Amount
			and calls with P. Gennis and with J. Turgeon; further emails and calls relating to closing documents (and revisions to same) and lease assignment;	
08/31/21	JT	0.40	Handle closing documents, including filing of receiver's certificate; attendant correspondence;	130.00
08/31/21	RFM	3.00	Receive and respond to emails; prepare statement of adjustments; continue to prepare and finalize closing documents; emails regarding financing and inventory adjustments; further revisions to statement of adjustments; discussions and emails with P. Gennis; attend to additional issues regarding draft documents, termination of employees and finalize all documents for closing; attend to closing;	1,500.00
09/01/21	JG	0.60	online filing of executed receiver's certificate; correspondence with court; instructions to articling student re backpage and correspondence with court;	165.00
09/01/21	NS	1.40	Filed Receivership Certificate online with courts; issues; went to commercial listings office; re-uploaded file to portal;	280.00
09/14/21	JT	0.90	Verify, collect, bundle and organize all final closing documents on online portal; attendant correspondence;	292.50
09/14/21	RFM	0.50	Work with J. Turgeon to prepare briefs of closing documents;	250.00
09/23/21	BB	0.30	Telephone call with G. Finlayson and K. Phung re: impact of the guarantor counterclaims on the receivership. Review of same.;	172.50
10/29/21	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: distribution and allocation issues.;	115.00
10/31/21	BB	0.50	Review of and suggested revisions to draft Third Report.	287.50

Sub-Total Fees: 17,272.50

HST on Fees: 2,245.43

DISBURSEMENTS

On Corp. Fee	58.59
OnCorp. Gov't Fee* *	24.00

Sub-Total Disbursements: 82.59
Disbursements marked with * indicate exempt

HST on Disbursements: 7.62

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$2,253.05 HST): **\$ 19,608.14**

THIS IS OUR ACCOUNT HEREIN

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.



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. 187709
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0016
Billing Attorney: BB

19,608.14

Previous Balance: 0.00

Total Amount: 19,608.14

Amount Remitted: \$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
 Invoice No. **187708**
 HST # **12233 6290 RT0001**
 Invoice Date **November 2, 2021**

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
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
11/27/20	BB	0.10	Emails with P. Gennis re: terms of supply of Kohl + Frisch;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
12/20/20	BB	0.30	Review of Kohl + Frisch security claims and 30 day goods claims. Email to S. Thom re: same;	165.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/13/21	BB	0.30	Telephone call with P. Gennis re: contact with Telus;	165.00
01/15/21	BB	0.50	Telephone call with S. Thom re: 30 day goods claim. Research re: ability to claim for return of	275.00

Date	Professional	Hours	Narrative	Amount
			goods if packaging is altered. Email to P. Gennis and M. Manchanda re: same;	
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
01/20/21	BB	0.30	How to deal with the Kohl + Frisch 30 day goods claim. Review of 30 day goods claims and email to P. Gennis and M. Manchanda re: same;	165.00
01/25/21	JT	0.10	Working session with B. Bissell re: introduction to file and need for security opinion;	32.50
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; order official PPSA reports on all companies;	65.00
02/02/21	AP	0.20	Conduct a PPSA Search against Toronto Apothecary Pharma Inc.;	40.00
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/04/21	BB	0.20	Email from S. Thom re: 30 day goods claim. Email to P. Gennis re: same. Email to S. Thom re: 30 day goods claim and issues with same;	110.00
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00

Date	Professional	Hours	Narrative	Amount
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50
02/22/21	BB	0.10	Review of email from S. Thom re: Kohl + Frisch 30 day goods claim and email to M. Manchanda re: same;	55.00
03/04/21	BB	0.20	Brief review of security documents provided by Kohl + Frisch. Email to S. Thom re: PMSI claims and notices. Emails with J. Turgeon re: security review;	110.00
03/05/21	JT	0.10	Working session with B. Bissell re: Kohl security opinion;	32.50
03/05/21	BB	0.20	Emails with P. Gennis re: the Kohl + Frisch 30 day goods claim;	110.00
03/08/21	JT	0.40	Draft opinion on Kohl & Frisch security interests; attendant review of security documents provided;	130.00
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/17/21	BB	0.20	Review of draft pharmacy sale agreement and suggested revisions to same. Email to P. Gennis re: same;	110.00
03/19/21	BB	0.20	Review of revised form of APS for the sale of pharmacies, and comments on same. Email to P. Gennis re: same and telephone call with him re: closing provisions and re: arrangements to do an inventory count;	110.00
03/20/21	BB	0.10	Revisions to the draft pharmacy sale agreement and emails with P. Gennis re: same;	55.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.30	Revisions to the form of agreement to sell pharmacies for use generally, and a further version to sell individual pharmacy locations owned by the same corporation. Emails with P. Gennis re: same;	165.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the	55.00

Date	Professional	Hours	Narrative	Amount
			January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/09/21	BB	0.20	Review of PMSI notices received from S. Thom for the claim of Kohl + Frisch. Email to P. Gennis re: same and re: proposed position on priority.;	110.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
04/23/21	BB	0.10	Emails with counsel for possible pharmacy purchasers re: sale process details, and with M. Bebawy and P. Gennis re: forms of approval and vesting order. Conference with J. Turgeon re: preparation of same.;	55.00
04/27/21	AP	0.20	Conduct electronic PPSA Search against Toronto Apothecary Pharma Inc.;	40.00
04/27/21	JT	0.10	Draft AVOs for informational purpose in context of sale process; correspondence with B. Bissell re: same;	32.50
05/04/21	JT	0.10	Further write draft approval and vesting orders with respect to certain entities under receivership;	32.50
05/04/21	JT	0.10	Further write draft approval and vesting orders with respect to certain entities under receivership;	32.50
05/05/21	JT	0.20	Write additional draft approval and vesting orders for use in sale processes for certain entities under receivership; attendant correspondence;	65.00

Date	Professional	Hours	Narrative	Amount
05/16/21	BB	0.10	Review of revised draft approval and vesting order for the six pharmacies and email to P. Gennis and M. Bebawy re: same.;	55.00
05/19/21	BB	0.20	Emails and call with M. Solmon re: status of the sale process. Emails and call with P. Gennis re: offers for review on the 5 pharmacies and issues with same.;	110.00
05/27/21	BB	0.80	Review of draft asset purchase agreements on Maple Medi, Toronto Apothecary, Stoney Creek, River Hill and Bless Hui and email to P. Gennis re: comments on same. Further email to P. Gennis re: suggested terms to use for all agreements with respect to lease assignments, ODB and OCP registration, and financing.;	440.00
05/31/21	BB	1.10	Telephone call with and email from P. Gennis re: revisions to draft sale agreements for Bless Hui, River Hill, Maple Medi, Stoney Creek and Toronto Apothecary. Revisions to agreements, including preparation of Word versions of the Maple Medi and Stoney Creek agreements. Emails to counsel for the purchasers re: issues for resolution.;	605.00
06/01/21	BB	0.20	Further emails to offers re: no increase in the amounts of the deposits.;	110.00
06/01/21	BB	0.30	Telephone call with R. Elver re: issues in the draft agreement.;	165.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
06/03/21	BB	0.30	Zoom call with P. Gennis and M. Manchanda re: counterclaims against the company, issues with same and instructions on position. Call with G. Finlayson to advise him of position. Email to M. Solmon and S. Brunswick re: same.;	165.00
06/03/21	BB	0.40	Revisions to draft agreement. Email to R. Elver re: same and required adjustment to the price allocation.;	220.00
06/04/21	BB	0.40	Telephone call and emails with R. Elver re: arrangements with employees. Emails with P. Gennis re: same.;	220.00
06/05/21	BB	0.30	Email to R. Elver re: arrangements with respect to	165.00

Date	Professional	Hours	Narrative	Amount
			the former employees now engaged as contractors.;	
06/06/21	BB	0.20	Emails with R. Elver re: final form of agreement of sale.;	110.00
07/06/21	BB	0.20	Telephone call with R. Elver re: issues with getting consent to assignment from the landlord and options re: same.;	115.00
07/13/21	BB	0.20	Emails with P. Gennis re: lease assignment and possible indemnity issues.;	115.00
07/16/21	BB	0.30	Telephone call with R. Elver re: lease assignment issues. Email to P. Gennis re: same.;	172.50
08/03/21	MMC	0.20	Conduct Verbal PPSA Search against Toronto Apothecary Pharma Inc.;	50.00
08/03/21	JT	1.50	Working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; obtain relevant title and security search reports; draft approval and vesting order; draft notice of motion; draft motion record; attendant tasks, verifications and correspondence;	487.50
08/04/21	JT	1.00	Further working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; further draft approval and vesting order; further draft notice of motion; further draft motion record; draft updated service list; further attendant tasks, verifications and correspondence;	325.00
08/04/21	BB	0.60	Telephone call with P. Gennis re: preparation of draft report and issues for same. Review of file and correspondence re: same. Emails with J. Turgeon re: preparation of draft orders, notice of motion and motion record. Review of and revisions to draft report.;	345.00
08/05/21	JT	1.00	Draft factum in support of motion for approval and vesting orders and attendant relief; attendant legal research and verifications, tasks, and correspondence;	325.00
08/06/21	JT	1.00	Further draft factum in support of motion for approval and vesting orders and attendant relief; further attendant legal research and verifications, tasks, correspondence, and review of file;	325.00
08/07/21	JT	0.20	Obtain and review comments on factum and integrate same;	65.00
08/07/21	BB	0.50	Review of and revisions to draft factum. Email to J. Turgeon re: same.;	287.50
08/09/21	JT	0.20	Correspondence and calls with counsel for certain parties; finalize, serve and oversee filing of factum; swear affidavit of service; attendant tasks and	65.00

Date	Professional	Hours	Narrative	Amount
			correspondence;	
08/09/21	BB	0.50	Review of proposed landlord assignment agreement and email to P. Gennis re; concerns on same.;	287.50
08/10/21	BB	0.30	Email to R. Elver re: proposed lease assignment agreement.;	172.50
08/11/21	BB	0.70	Review of revised lease assignment agreement and emails with P. Gennis re: execution of same. Email to R. Elver and J. Low re: escrow terms for executed copies. Emails with the purchaser and his counsel re: closing date and inventory count.;	402.50
08/12/21	BB	0.40	Preparation for motion. Message from the Court re: questions on fee issues and preparation of submissions on same. Attendance on the motion and email to the Court re: draft orders and counsel slip thereafter. Telephone call with P. Gennis re: closing arrangements and other administrative issues.;	230.00
08/12/21	JT	0.50	Prepare for and attend hearing on motion for approval and vesting orders;	162.50
08/13/21	BB	0.40	Emails with R. Elver and P. Gennis re: approval of the transaction and closing arrangements.;	230.00
08/17/21	JT	0.10	Review orders and endorsement made on approval and vesting motion; attendant correspondence;	32.50
08/19/21	JT	0.30	Working session with R. Moncur re: closing agenda, closing documents, and all attendant matters; memo to R. Moncur re: same;	97.50
08/23/21	JT	1.50	Study closing agenda; draft closing documents, including without limitation bill of sale, bring-down certificates, statement of adjustments, tax indemnity, and HST election; attendant correspondence, verifications, and tasks;	487.50
08/24/21	JT	0.60	Further draft closing document; further attendant correspondence, verifications, and tasks;	195.00
08/26/21	JT	1.80	Further draft closing documentations; multiple attendant correspondence including with counsel for purchaser; call with counsel for purchaser re: outstanding items, draft documents, and related matters; attendant tasks and verifications;	585.00
08/26/21	RFM	1.20	Emails regarding closing scheduled for August 27th; emails and discussions with Joel Turgeon regarding draft closing documents; discussion with P. Gennis; further emails regarding closing documents; finalize draft closing documents for circulation;	600.00
08/27/21	JT	2.90	Further draft closing documents and handle all	942.50

Date	Professional	Hours	Narrative	Amount
			tasks related with closing procedure; numerous attendant calls, correspondence and verifications;	
08/27/21	RFM	2.50	Emails; telephone calls; review and revise draft closing documents; attend to closing issues; attend to closing of transaction;	1,250.00
08/30/21	JG	0.90	attend at court in person for filing; file receiver's certificate online; email to court requesting confirmation; send confirmation of filing to J Turgeon;	247.50
08/30/21	JT	0.20	Handle filing of receiver's certificate with court and attendant correspondence;	65.00
09/01/21	RFM	0.30	Prepare further amended statement f adjustments and circulate same for signature;	150.00
09/14/21	JT	0.90	Verify, collect, bundle and organize all final closing documents on online portal; attendant correspondence;	292.50
10/29/21	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: distribution and allocation issues.;	115.00
10/31/21	BB	0.50	Review of and suggested revisions to draft Third Report.	287.50

Sub-Total Fees: 16,112.50

HST on Fees: 2,094.63

DISBURSEMENTS

Laser Copies	107.75
On Corp. Fee	58.59
OnCorp. Gov't Fee* *	24.00

Sub-Total Disbursements: 190.34
Disbursements marked with * indicate exempt

HST on Disbursements: 21.62

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$2,116.25 HST): \$ **18,419.09**

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. 187708
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0012
Billing Attorney: BB

	18,419.09
Previous Balance:	0.00
Total Amount:	18,419.09
Amount Remitted:	\$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
 Invoice No. **187701**
 HST # **12233 6290 RT0001**
 Invoice Date **November 2, 2021**

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0017

RE: Westway Holdings Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal	65.00

Date	Professional	Hours	Narrative	Amount
			verifications; order official PPSA reports on all companies;	
02/02/21	AP	0.20	Conduct a PPSA Search against Westway Holdings Inc.;	40.00
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on	55.00

Date	Professional	Hours	Narrative	Amount
			January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
06/03/21	BB	0.30	Zoom call with P. Gennis and M. Manchanda re: counterclaims against the company, issues with same and instructions on position. Call with G. Finlayson to advise him of position. Email to M. Solmon and S. Brunswick re: same.	165.00

Sub-Total Fees: 2,190.00

HST on Fees: 284.70

DISBURSEMENTS

On Corp. Fee	16.15
OnCorp. Gov't Fee* *	8.00

Sub-Total Disbursements: 24.15
Disbursements marked with * indicate exempt

HST on Disbursements: 2.10

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$286.80 HST): \$ **2,500.95**

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. 187701
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0017
Billing Attorney: BB

	2,500.95
Previous Balance:	0.00
Total Amount:	2,500.95
Amount Remitted:	\$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
Invoice No. **187702**
HST # **12233 6290 RT0001**
Invoice Date **November 2, 2021**

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
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
11/27/20	BB	0.10	Emails with P. Gennis re: terms of supply of Kohl + Frisch;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
12/20/20	BB	0.30	Review of Kohl + Frisch security claims and 30 day goods claims. Email to S. Thom re: same;	165.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/15/21	BB	0.50	Telephone call with S. Thom re: 30 day goods claim. Research re: ability to claim for return of goods if packaging is altered. Email to P. Gennis and M. Manchanda re: same;	275.00

Date	Professional	Hours	Narrative	Amount
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
01/20/21	BB	0.30	How to deal with the Kohl + Frisch 30 day goods claim. Review of 30 day goods claims and email to P. Gennis and M. Manchanda re: same;	165.00
01/25/21	JT	0.10	Working session with B. Bissell re: introduction to file and need for security opinion;	32.50
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; order official PPSA reports on all companies;	65.00
02/02/21	AP	0.10	Conduct a PPSA Search against Olde Walkerville Holdings Inc.;	20.00
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/04/21	BB	0.20	Email from S. Thom re: 30 day goods claim. Email to P. Gennis re: same. Email to S. Thom re: 30 day goods claim and issues with same;	110.00
02/08/21	BB	0.20	Emails with P. Gennis re: lease arrangements for Olde Walkerville pharmacy;	110.00
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/18/21	RTJ	0.40	Communication and correspondence with B. Bisell and J. Tturgeon re file history and proposed lease structure;	170.00

Date	Professional	Hours	Narrative	Amount
02/18/21	JT	0.50	Call with R. Jackson and B. Bissell re Windsor lease and attendant matters; documentary review and email re: same;	162.50
02/18/21	BB	0.60	Review of file and telephone call with R. Jackson and J. Turgeon re: preparation of lease for the Olde Walkerville pharmacy;	330.00
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50
02/22/21	JT	0.60	Review draft Wyandotte Avenue lease and memo to B. Bissell re: same; working session with R. Jackson re: registration of receivership orders; review draft registration applications and memo from R. Jackson re same; report to B. Bissell; attendant tasks;	195.00
02/22/21	BB	0.60	Review of draft lease for 1701 Wyandotte St. and emails with J. Turgeon re: issues with same. Email to P. Gennis and M. Manchanda re: same;	330.00
02/22/21	BB	0.10	Review of email from S. Thom re: Kohl + Frisch 30 day goods claim and email to M. Manchanda re: same;	55.00
03/04/21	BB	0.20	Brief review of security documents provided by Kohl + Frisch. Email to S. Thom re: PMSI claims and notices. Emails with J. Turgeon re: security review;	110.00
03/05/21	JT	0.10	Working session with B. Bissell re: Kohl security opinion;	32.50
03/05/21	BB	0.20	Emails with P. Gennis re: the Kohl + Frisch 30 day goods claim;	110.00
03/08/21	JT	0.40	Draft opinion on Kohl & Frisch security interests; attendant review of security documents provided;	130.00
03/08/21	BB	0.70	Revisions to draft lease for the Wyandotte St. premises;	385.00
03/08/21	BB	0.40	Further revisions to draft lease and emails with P. Gennis re: same;	220.00
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50

Date	Professional	Hours	Narrative	Amount
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/17/21	BB	0.50	Telephone calls with P. Gennis re: Olde Walkerville lease arrangements and prior dealings between the parties, as well as issues in the bankrupt estates. Voicemail to E. Lamek re: lease;	275.00
03/20/21	BB	0.10	Emails with P. Gennis re: personal liability in the Olde Walkerville lease;	55.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	55.00
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/09/21	BB	0.20	Review of PMSI notices received from S. Thom for the claim of Kohl + Frisch. Email to P. Gennis re: same and re: proposed position on priority.;	110.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
05/16/21	BB	0.10	Review of revised draft approval and vesting order for the six pharmacies and email to P. Gennis and M. Bebawy re: same.;	55.00

Date	Professional	Hours	Narrative	Amount
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
10/28/21	BB	0.60	Telephone call with P. Gennis re: Ontario College of Pharmacists investigation at the Wyandotte premises and options to deal with the lease if that location needs to be closed down. Review of options for same.;	345.00
10/31/21	BB	0.50	Review of and suggested revisions to draft Third Report.	287.50

Sub-Total Fees: 6,275.00

HST on Fees: 815.75

DISBURSEMENTS

On Corp. Fee	16.15
OnCorp. Gov't Fee* *	8.00

Sub-Total Disbursements: 24.15

Disbursements marked with * indicate exempt

HST on Disbursements: 2.10

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$817.85 HST): \$ **7,117.00**

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. 187702
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0018
Billing Attorney: BB

7,117.00

Previous Balance: 0.00

Total Amount: 7,117.00

Amount Remitted: \$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
Invoice No. **187699**
HST # **12233 6290 RT0001**
Invoice Date **November 2, 2021**

Attention: J.D. CIRP Philip H. Gennis

Client ID: 100071 Matter ID: 0014

RE: St. Mary Cooksville Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
01/22/21	BB	0.60	Telephone call with A. Iqbal re: closure of two pharmacies. Webex meeting with Miller Thomson and clients re: options for how to respond;	330.00
01/25/21	BB	0.60	Review of draft report. Email to P. Gennis and M. Manchanda for comments on same. Email to A. Iqbal and E. Lamek serving report. Emails with A.	330.00

Date	Professional	Hours	Narrative	Amount
			Iqbal re: issues on the motion;	
01/26/21	BB	1.20	Preparation for and attendance at Zoom court hearing for consent and opposed receivership orders. Emails and call thereafter with P. Gennis re: comments by E. Lamek against the Receiver. Teleconference with Miller Thomson and clients on issues to address in a further report before the next court hearing;	660.00
01/31/21	BB	1.10	Review of emails from M. Manchanda re: information found on the closed pharmacies. Telephone call with P. Gennis and M. Manchanda re: same. Receipt of responding affidavits from E. Lamek. Email to clients re: same;	605.00
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/01/21	BB	0.70	Review of draft receiver's report. Emails with M. Manchanda re: same and re: source of understanding of title ownership. Emails with M. Manchanda re: finalizing the report. Email to the service list re: same;	385.00
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; order official PPSA reports on all companies;	65.00
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re:	55.00

Date	Professional	Hours	Narrative	Amount
			revisions to draft opinion on McKesson security;	
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/18/21	BB	0.20	Teleconference with A. Iqbal, M. Manchanda and P. Gennis re: next steps to investigate pre-bankruptcy transactions by the bankrupt pharmacies, and strategy for same;	110.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	55.00
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the	55.00

Date	Professional	Hours	Narrative	Amount
			pharmacies under receivership.;	
04/23/21	BB	0.60	Review of draft Receiver's report. Webex meeting with G. Finlayson, A. Iqbal, M. Faheim, P. Gennis and M. Manchanda re: same and re: options and issues for further steps and things to review. Further emails with M. Manchanda re: witness to be examined re: move of the SJ East Pharmacy.;	330.00
04/28/21	BB	0.40	Zoom meeting with A. Iqbal, G. Finlayson, M. Manchanda and P. Gennis re: efforts to find out more about the moves at SJ East, JM Westview and St. Mary's Cooksville pharmacies and how to approach the planned s. 163 examinations, and timing and jurisprudential issues on how to bring a motion for a receiver without notice or having made a s. 244 demand.;	220.00
04/29/21	BB	0.20	MS Teams meeting with B. Wyett, R. Randall, A. Iqbal and P. Gennis re: status of review on JM Westview, SJ East and St. Mary's Cooksville and possible steps by the college of pharmacists.;	110.00
05/13/21	BB	0.20	Telephone call and emails with P. Gennis re: authorization to conduct the 163 examinations on JM Westview and St. Mary Cooksville. Email to J. Turgeon re: same.;	110.00
05/13/21	JT	0.50	With respect to upcoming examinations: correspondence, legal research into substantial and procedural requirements, draft notices of examination, and working session with B. Bissell;	162.50
05/14/21	BB	0.10	Review of draft 163 examination notices and emails with J. Turgeon re: same.;	55.00
05/15/21	JT	0.10	Correspondence and further draft notices of examination following comments;	32.50
05/17/21	JT	0.10	Correspondence with M. Manchanda and B. Bissell re: examinations;	32.50
05/18/21	JT	0.40	Correspondence re: synchronization of calendars for examinations and attendant matters; legal verification re: attendant money and report to B. Bissell re: same; finalize, sign, bundle and oversee service of notices of examination;	130.00
05/19/21	JT	0.40	Oversee the securing of a reporter; amend notices to reflect reporter's requirements on coordinates; oversee service of notices; attendant correspondence;	130.00
05/27/21	BB	0.40	Emails with M. Manchanda and J. Turgeon re: service on Elaine Chow and options to locate her.;	220.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P.	55.00

Date	Professional	Hours	Narrative	Amount
			Gennis re: issues with same.;	
06/01/21	JT	1.20	Handle procedure for examinations and updated notice; attendant correspondence; read trustee's reports re: Cooksville pharmacy background; formulate draft plan of examination;	390.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
06/09/21	JT	3.10	Prepare for the examination of E. Chow; working session with M. Manchanda re: same; attend examination; written report to P. Gennis and M. Manchanda; attendant calls and correspondence;	1,007.50
06/10/21	BB	0.40	Telephone call with M. Solmon re: issues relating to claims being made against or on account of the debtor in the guarantee action. Review of case law from M. Solmon re: same.;	220.00
06/15/21	BB	0.20	Emails with P. Gennis re: further s. 163 examination. Emails with J. Turgeon re: same.;	115.00
06/16/21	JT	0.30	Draft and handle notice of examination for B. Nguyen; attendant correspondence;	97.50
06/17/21	JT	0.60	Handle examination of B. Nguyen, including finalizing and serving the notice of examination, booking a court reporter, and attendant matters;	195.00
06/23/21	JT	2.50	Prepare for examination of B. Nugyen; working session with M. Manchanda re: same; perform examination of B. Nguyen; debrief to B. Bissell and report to client;	812.50
06/25/21	JT	0.80	Read transcript of examination of E. Chow; call and correspondence with P. Gennis re: same;	260.00
06/30/21	BB	1.10	Webex meeting with A. Iqbal, G. Finlayson, P. Gennis and M. Manchanda re: issues in possible further steps and factors to consider for the Receiver.;	632.50
07/06/21	JT	0.90	Read transcript of examination of B. Nguyen; attendant correspondence to P. Gennis and B. Bissell;	292.50
07/16/21	BB	0.20	Teleconference with G. Finlayson, A. Iqbal, P. Gennis and M. Manchanda re: possible remedies for transfer of collateral.;	115.00
08/05/21	BB	0.50	Review of proposed draft order and email to P. Gennis and M. Manchanda re: questions on and	287.50

Date	Professional	Hours	Narrative	Amount
			possible issues with same. Email to A. Iqbal re: comments on same.;	
08/12/21	BB	0.50	Review of applicants' materials for motion for interim receiver of recipient of the debtor's assets. Email to A. Iqbal and G. Finlayson re: same.;	287.50
08/13/21	BB	0.40	Preparation for and attendance at applicants' motion for appointment of interim receiver over the recipient of the debtor's assets. Telephone call with P. Gennis thereafter to discuss arrangements for possible interim receiver appointment.;	230.00
09/02/21	BB	1.40	Emails with A. Iqbal and P. Gennis re: proposed participation by the Receiver in a settlement and issues with same. Teleconference with A. Iqbal, G. Finlayson, and P. Gennis re: same.;	805.00
09/23/21	BB	0.30	Telephone call with G. Finlayson and K. Phung re: impact of the guarantor counterclaims on the receivership. Review of same.;	172.50
10/31/21	BB	0.50	Review of and suggested revisions to draft Third Report.	287.50

Sub-Total Fees: 12,145.00

HST on Fees: 1,578.85

DISBURSEMENTS

	Postage	0.90
	Court Reporters Fees	1,159.60
	On Corp. Fee	16.15
	OnCorp. Gov't Fee* *	8.00
06/09/2021	Paramount Paralegal Services Ltd. - Personal Service of Notice of Examination	300.00
06/21/2021	Omega Process Servers; INVOICE#: 2021-3369 - Serve Notice of Examination	104.50

Sub-Total Disbursements: 1,589.15
Disbursements marked with * indicate exempt

HST on Disbursements: 205.55

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$1,784.40 HST): \$ **15,518.55**

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. 187699
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0014
Billing Attorney: BB

	15,518.55
Previous Balance:	0.00
Total Amount:	15,518.55
Amount Remitted:	\$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
Invoice No. **187726**
HST # **12233 6290 RT0001**
Invoice Date **November 2, 2021**

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
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal	65.00

Date	Professional	Hours	Narrative	Amount
			verifications; order official PPSA reports on all companies;	
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/21/21	RTJ	0.60	Review of correspondence and file history, and drafting of basic form of lease; review of instructions re registration of appointment order; correspondence with B. Bissell and J. Turgeon;	255.00
02/22/21	RTJ	0.40	Correspondence and communication with J. Turgeon and B. Bissell, drafting of Applications to Register Court Orders; Correspondence and communication with J. Turgeon re form of draft instruments;	170.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50
02/22/21	BB	0.10	Review of draft application to register the receivership order and email to R. Jackson re: same;	55.00
02/23/21	JT	0.10	Emails to and from P. Gennis re approval of registration application forms and execution of directions;	32.50
02/24/21	RTJ	0.10	Correspondence with J. Turgeon and B. Bissell, attended to registration and delivery of Applications To Register Court Order, and search re post-	42.50

Date	Professional	Hours	Narrative	Amount
			registration parcel registers;	
03/09/21	RTJ	0.10	Communication with Land Registry Office re requested amendments to Applications to Amend Based on Court Order; correspondence with J. Turgeon and B. Bissell re LRO;	42.50
03/11/21	RTJ	0.10	Correspondence with LRO re requested amendments to registered Applications to Amend Based on Court Order, amendments to instruments and resubmission;	42.50
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.20	Email from R. Jackson re: registration issues with the appointment orders. Conference with J. Turgeon re: same;	110.00
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	55.00
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's	55.00

Date	Professional	Hours	Narrative	Amount
			website re: same.;	
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
05/13/21	BB	0.40	Review of title search on 4231 Sheppard Ave. East property and instructions to J. Turgeon on permitted encumbrances.;	220.00
05/14/21	BB	0.30	Review of registrations and draft vesting order on the Sheppard property.;	165.00
05/14/21	JT	1.00	Review parcel registers; draft approval and vesting order with respect to the 4321 Sheppard entity; working session with B. Bissell re: upcoming examinations and attendant procedural and substantive legal matters;	325.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.50	Emails with P. Gennis and K. Avison re: offer on the Sheppard Ave. property and issues with same.;	275.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
06/17/21	BB	0.70	Review of draft agreement of purchase and sale. Email to P. Gennis re: issues with same. Emails with K. Avison re: suggested revisions on payment of priority amounts owing.;	402.50
06/29/21	BB	0.60	Review of email from P. Gennis re: form of offer on the property and issues with same.;	345.00
06/30/21	BB	0.10	Email to P. Gennis re: further interest on the site after a tour.;	57.50
07/06/21	BB	1.10	Emails with P. Gennis re: comments on draft offer to purchase. Substantial revisions to same and email to P. Gennis re: same.;	632.50
07/09/21	BB	0.40	Review of signed back offer for changes and email to P. Gennis re: same.;	230.00
07/11/21	BB	0.40	Emails with P. Gennis re: further form of offer and steps to take before it should be signed.;	230.00
07/13/21	BB	0.30	Emails with K. Avison re: problems with providing the deposit. Emails with P. Gennis re: same.;	172.50

Date	Professional	Hours	Narrative	Amount
07/21/21	BB	0.30	Review of realtor's draft marketing summary and emails with P. Gennis re: changes to same.;	172.50
08/03/21	MMC	0.20	Conduct Verbal PPSA Search against 4231 Sheppard Avenue East Inc.;	50.00
08/03/21	JT	1.50	Working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; obtain relevant title and security search reports; draft approval and vesting order; draft notice of motion; draft motion record; attendant tasks, verifications and correspondence;	487.50
08/04/21	JT	1.00	Further working sessions re: upcoming motion for 6 approval and vesting orders, and attendant relief; further draft approval and vesting order; further draft notice of motion; further draft motion record; draft updated service list; further attendant tasks, verifications and correspondence;	325.00
08/04/21	BB	0.60	Telephone call with P. Gennis re: preparation of draft report and issues for same. Review of file and correspondence re: same. Emails with J. Turgeon re: preparation of draft orders, notice of motion and motion record. Review of and revisions to draft report.;	345.00
08/05/21	JT	1.00	Draft factum in support of motion for approval and vesting orders and attendant relief; attendant legal research and verifications, tasks, and correspondence;	325.00
08/06/21	JT	1.00	Further draft factum in support of motion for approval and vesting orders and attendant relief; further attendant legal research and verifications, tasks, correspondence, and review of file;	325.00
08/07/21	JT	0.20	Obtain and review comments on factum and integrate same;	65.00
08/07/21	BB	0.50	Review of and revisions to draft factum. Email to J. Turgeon re: same.;	287.50
08/09/21	JT	0.20	Correspondence and calls with counsel for certain parties; finalize, serve and oversee filing of factum; swear affidavit of service; attendant tasks and correspondence;	65.00
08/12/21	BB	0.40	Preparation for motion. Message from the Court re: questions on fee issues and preparation of submissions on same. Attendance on the motion and email to the Court re: draft orders and counsel slip thereafter. Telephone call with P. Gennis re: closing arrangements and other administrative issues.;	230.00
08/12/21	JT	0.50	Prepare for and attend hearing on motion for approval and vesting orders;	162.50

Date	Professional	Hours	Narrative	Amount
08/13/21	BB	0.20	Emails with K. Avison re: approval of the transaction and closing arrangements.;	115.00
08/17/21	JT	0.10	Review orders and endorsement made on approval and vesting motion; attendant correspondence;	32.50
08/19/21	JT	0.30	Working session with R. Moncur re: closing agenda, closing documents, and all attendant matters; memo to R. Moncur re: same;	97.50
08/23/21	JT	1.50	Study closing agenda; draft closing documents, including without limitation bill of sale, bring-down certificates, statement of adjustments, tax indemnity, and HST election; attendant correspondence, verifications, and tasks;	487.50
08/24/21	JT	0.60	Further draft closing document; further attendant correspondence, verifications, and tasks;	195.00
08/27/21	JT	0.30	Review requisition letter and draft response;	97.50
09/01/21	BB	0.40	Emails with J. Ng re: request to extend closing. Emails with P. Gennis re: same.;	230.00
09/07/21	RAI	0.90	Reviewing file and requisition letter; reviewing subsearch; instructing clerk re response to requisition letter and re documents;	585.00
09/09/21	RAI	0.60	Reviewing documents; instructing clerk re documents and re adjustments;	390.00
09/10/21	RAI	0.60	Reviewing various email with purchaser solicitor; instructing clerk re requirements for extension and re adjustments;	390.00
09/10/21	BB	0.40	Emails with counsel for the purchaser re: request to extend closing. Emails with P. Gennis re: same.;	230.00
09/14/21	BB	0.70	Review of rent payment documents. Email to P. Gennis re: impact on the statement of adjustments. Email to D. Ullmann re: outstanding requests for information.;	402.50
10/29/21	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: distribution and allocation issues.;	115.00
10/31/21	BB	0.90	Review of security documents held by CWB over 4231 Sheppard Avenue East Inc. and emails and telephone call with P. Gennis re: real property security. Review of and suggested revisions to draft Third Report.	517.50

Sub-Total Fees: 12,515.00

HST on Fees: 1,626.95

DISBURSEMENTS

	Laser Copies	52.25
	On Corp. Fee	22.15
	OnCorp. Gov't Fee* *	8.00
	Teraview Search Disbursement	119.75
	Teraview Search Disbursement - Statutory Fee	10.90
08/12/2021	Filing a Motion Record *	320.00

Sub-Total Disbursements: 533.05
Disbursements marked with * indicate exempt

HST on Disbursements: 26.66

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$1,653.61 HST): **\$ 14,701.66**

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. 187726
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0005
Billing Attorney: BB

14,701.66

Previous Balance: 0.00

Total Amount: 14,701.66

Amount Remitted: \$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
Invoice No. **187697**
HST # **12233 6290 RT0001**
Invoice Date **November 2, 2021**

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
08/31/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal	65.00

Date	Professional	Hours	Narrative	Amount
			verifications; order official PPSA reports on all companies;	
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/19/21	BB	0.90	Review of email from P. Gennis with purported lease by Jubilee Property Investors Inc. and analysis of issues. Telephone call with him re: same. Further review of leases with JG Windsor Inc. and further emails and call with P. Gennis re: same. Emails with A. Iqbal re: mortgage security registered over JG Windsor Inc. Review of same and email to P. Gennis re: enforceability of existing lease there. Letter to E. Lamek re: leases at non-commercial terms;	495.00
02/21/21	RTJ	0.70	Review of correspondence and file history, and drafting of basic form of lease; review of instructions re registration of appointment order; correspondence with B. Bissell and J. Turgeon;	297.50
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50
02/22/21	JT	0.20	Review correspondence to D. Lamek re: receiver's issues with JPII and JGWI leases;	65.00
02/22/21	BB	0.10	Review of draft application to register the receivership order and email to R. Jackson re: same;	55.00

Date	Professional	Hours	Narrative	Amount
02/22/21	RTJ	0.40	Correspondence and communication with J. Turgeon and B. Bissell, drafting of Applications to Register Court Orders; Correspondence and communication with J. Turgeon re form of draft instruments;	170.00
02/23/21	RTJ	0.10	Correspondence and communication with J. Turgeon and B. Bissell re status of lese review and execution of A&D's re registration of Appointment Orders;	42.50
02/23/21	JT	0.10	Emails to and from P. Gennis re approval of registration application forms and execution of directions;	32.50
02/24/21	RTJ	0.10	Correspondence with J. Turgeon and B. Bissell, attended to registration and delivery of Applications To Register Court Order, and search re post-registration parcel registers;	42.50
02/26/21	BB	0.20	Review of email from G. Chan re: leases entered into by J. Gerges. Email to P. Gennis re: same;	110.00
03/03/21	BB	1.30	Review of emails and comments from P. Gennis re: issues affecting the leases to Dr. Jing, Totten Windsor Drugs and Jubilee Medical Pharma. Telephone call with him re: same. Email to him re: possible position to take on the pharmacy leases noted. Further review of leases and preparation of draft letters to purported tenants;	715.00
03/04/21	BB	0.10	Emails with P. Gennis and M. Manchanda re: dealing with tenants without valid leases;	55.00
03/08/21	BB	0.50	Emails and call with P. Gennis re: same and re: next steps for the purported lease with Dr. Jing, the purported lease with Mr. Chan's companies, and sale process issues;	275.00
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.20	Email from R. Jackson re: registration issues with the appointment orders. Conference with J. Turgeon re: same;	110.00
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/17/21	BB	0.20	Emails with M. Baker re: disputed lease issues;	110.00
03/18/21	BB	0.20	Emails with M. Baker and subsequently with L.	110.00

Date	Professional	Hours	Narrative	Amount
			Borsook re: purported leases by Totten Windsor Drugs Inc. and Jubilee Medical Pharma Inc.;	
03/19/21	BB	0.20	Emails with W. Jaskiewicz re: discussion re: leases with G. Chan's companies. Telephone call with P. Gennis re: same;	110.00
03/22/21	BB	0.60	Telephone call with W. Jaskiewicz and P. Gennis re: possible resolution of lease issues with G. Chan's companies. Further telephone call with P. Gennis re: same. Review of possible lease for proposal to W. Jaskiewicz;	330.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	55.00
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
04/14/21	BB	0.20	Review of emails from P. Gennis re: market rent and terms in Windsor and Richmond Hill. Email to W. Jaskiewicz re: offer to G. Chan's companies for leases there or possible purchase.;	110.00
04/15/21	BB	0.20	Telephone call with P. Gennis re: resolution of the leases with G. Chan's pharmacies.;	110.00
04/19/21	BB	0.20	Email from W. Jaskiewicz re: additional rent at the	110.00

Date	Professional	Hours	Narrative	Amount
			premises. Email to P. Gennis re: same. Further email from W. Jaskiewicz re: valuations.;	
04/20/21	BB	0.40	Telephone call with P. Gennis re: appraisals of the Richmond Hill and Totten premises. Emails to W. Jaskiewicz re: additional rent payable at those locations and rent valuation information.;	220.00
05/03/21	BB	0.20	Email from W. Jaskiewicz re: offer to purchase the Totten St. property in Windsor and the Richmond Hill condo. Review of earlier discussion on pricing and email to P. Gennis re: same.;	110.00
05/11/21	BB	0.20	Emails with P. Gennis re: offer to be made to W. Jaskiewicz re: Richmond Hill and Totten, Windsor locations. Email to W. Jaskiewicz re: same.;	110.00
05/12/21	BB	0.20	Emails with P. Gennis re: corrected valuation on the Totten property in Windsor and need for revised offer to W. Jaskiewicz. Revised email to W. Jaskiewicz.;	110.00
05/14/21	BB	0.40	Emails with W. Jaskiewicz re: possible settlement on the Totten and Richmond Hill pharmacy locations. Telephone call with P. Gennis re: possible settlement at the Totten and Richmond Hill locations and economic issues affecting same.;	220.00
05/27/21	BB	0.20	Review of email from W. Jaskiewicz re: offers to purchase or rent the Richmond Hill and Totten Windsor properties and email to P. Gennis re: same.;	110.00
05/28/21	BB	0.20	Telephone call with P. Gennis re: issues in the offer from W. Jaskiewicz on the Richmond Hill and Totten St. Windsor pharmacy leases.;	110.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
06/03/21	BB	0.30	Email from P. Gennis re: instructions on settlement proposals with G. Chan. Email to W. Jaskiewicz re: same.;	165.00
06/10/21	JT	1.40	Draft APS; attendant file review; report to B. Bissell;	455.00
06/14/21	BB	2.80	Preparation of draft agreement of purchase and sale. Email to P. Gennis re; same.;	1,610.00

Date	Professional	Hours	Narrative	Amount
06/15/21	BB	0.40	Receipt of title search results and updated form of APS. Email to P. Gennis re: same.;	230.00
06/16/21	BB	0.20	Emails with P. Gennis re: sending the proposed sale agreement to W. Jaskiewicz,, and email to him re: same.;	115.00
06/22/21	BB	0.20	Email to W. Jaskiewiwcz re: position on possible settlement;	115.00
06/30/21	BB	0.30	Email from W. Jaskiewicz re: revised offer. Email to P. Gennis re: same and re: factors to consider in evaluating it.;	172.50
07/08/21	BB	0.20	Review of draft report to the bank and revisions to same.;	115.00
07/12/21	BB	0.60	Email from P. Nugent with draft purchase agreement and review of same. Telephone call with P. Gennis re: same. Email to W. Jaskiewicz re: issues to discuss.;	345.00
07/13/21	BB	0.80	Preparation for and telephone call with W. Jaskiewicz re: possible settlement of lease issues or possible purchase option. Email to W. Jaskiewicz and P. Nugent re: issues in the draft agreement.;	460.00
07/20/21	BB	0.80	Preparation for and telephone call with P. Nugent re: issues in the draft agreement of purchase and sale. Report to P. Gennis re: same.;	460.00
07/29/21	BB	0.40	Emails with P. Gennis re: strategic issues for possible settlement of lease claims by selling the property to G. Chan and related litigation timing issues.;	230.00
07/30/21	BB	0.40	Telephone call with P. Gennis re: draft agreement from G. Chan's lawyers and issues for response. Email to P. Nugent re: same.;	230.00
08/09/21	BB	0.20	Telephone call with M. Solmon re: status and timing of marketing efforts.;	115.00
08/18/21	BB	0.50	Review of revised draft sale agreement from lawyers for G. Chan. Email to P. Gennis re: same and re: related issues.;	287.50
09/10/21	BB	0.40	Emails with T. Rotman and P. Gennis re: execution of the agreement and payment of the deposit.;	230.00
09/23/21	BB	0.50	Email to T. Rotman re: issues for review to satisfy conditions.;	287.50
09/24/21	BB	0.70	Telephone call with T. Rotman re: waiver of conditions and amendments to be made. Review of draft waiver and amending agreement and email to M. Manchanda and P. Gennis re: same.;	402.50

Date	Professional	Hours	Narrative	Amount
10/16/21	BB	0.10	Emails with the Court, P. Gennis and A. Iqbal re: hearing date.;	57.50
10/31/21	BB	0.50	Review of and suggested revisions to draft Third Report.	287.50
Sub-Total Fees:				12,800.00
HST on Fees:				1,664.00

DISBURSEMENTS

Document Registration - Statutory Fee* *	195.90
Teraview Search Disbursement	89.85
Document Registration - ELRSA Fee	32.70
Teraview Search Disbursement - Statutory Fee	10.90
Sub-Total Disbursements:	329.35
Disbursements marked with * indicate exempt	
HST on Disbursements:	17.35

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$1,681.35 HST): \$ 14,810.70

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. 187697
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0010
Billing Attorney: BB

14,810.70

Previous Balance: 0.00

Total Amount: 14,810.70

Amount Remitted: \$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
Invoice No. **187695**
HST # **12233 6290 RT0001**
Invoice Date **November 2, 2021**

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
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal	65.00

Date	Professional	Hours	Narrative	Amount
			verifications; order official PPSA reports on all companies;	
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/08/21	JT	0.20	Emails re: Windsor lease and registration of receivership order on titles;	65.00
02/09/21	JT	0.20	Emails and documentary review re registration of orders on title and Windsor lease;	65.00
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/19/21	BB	0.90	Review of email from P. Gennis with purported lease by Jubilee Property Investors Inc. and analysis of issues. Telephone call with him re: same. Further review of leases with JG Windsor Inc. and further emails and call with P. Gennis re: same. Emails with A. Iqbal re: mortgage security registered over JG Windsor Inc. Review of same and email to P. Gennis re: enforceability of existing lease there. Letter to E. Lamek re: leases at non-commercial terms;	495.00
02/21/21	RTJ	0.60	Review of correspondence and file history, and drafting of basic form of lease; review of instructions re registration of appointment order; correspondence with B. Bissell and J. Turgeon;	255.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50

Date	Professional	Hours	Narrative	Amount
02/22/21	JT	0.20	Review correspondence to D. Lamek re: receiver's issues with JPIL and JGWI leases;	65.00
02/22/21	BB	0.10	Review of draft application to register the receivership order and email to R. Jackson re: same;	55.00
02/22/21	RTJ	0.40	Correspondence and communication with J. Turgeon and B. Bissell, drafting of Applications to Register Court Orders; Correspondence and communication with J. Turgeon re form of draft instruments;	170.00
02/23/21	JT	0.10	Emails to and from P. Gennis re approval of registration application forms and execution of directions;	32.50
02/23/21	BB	0.60	Email from P. Gennis re: lease with Dr. Jing and review of lease. Emails and call with him re: options for how to respond;	330.00
02/24/21	BB	0.80	Further review of lease with Dr. Jing and emails and calls with P. Gennis re: same, including possible discount to doctors from pharmacists and steps to challenge or deal with possibly improvident leases;	440.00
02/24/21	RTJ	0.10	Correspondence with J. Turgeon and B. Bissell, attended to registration and delivery of Applications To Register Court Order, and search re post-registration parcel registers;	42.50
02/26/21	BB	0.20	Review of email from G. Chan re: leases entered into by J. Gerges. Email to P. Gennis re: same;	110.00
03/03/21	BB	1.30	Review of emails and comments from P. Gennis re: issues affecting the leases to Dr. Jing, Totten Windsor Drugs and Jubilee Medical Pharma. Telephone call with him re: same. Email to him re: possible position to take on the pharmacy leases noted. Further review of leases and preparation of draft letters to purported tenants;	715.00
03/04/21	BB	0.10	Emails with P. Gennis and M. Manchanda re: dealing with tenants without valid leases;	55.00
03/08/21	BB	0.50	Emails and call with P. Gennis re: same and re: next steps for the purported lease with Dr. Jing, the purported lease with Mr. Chan's companies, and sale process issues;	275.00
03/09/21	RTJ	0.10	Communication with Land Registry Office re requested amendments to Applications to Amend Based on Court Order; correspondence with J. Turgeon and B. Bissell re LRO;	42.50
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of	32.50

Date	Professional	Hours	Narrative	Amount
			same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	
03/11/21	BB	0.20	Email from R. Jackson re: registration issues with the appointment orders. Conference with J. Turgeon re: same;	110.00
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/11/21	RTJ	0.10	Correspondence with LRO re requested amendments to registered Applications to Amend Based on Court Order, amendments to instruments and resubmission;	42.50
03/12/21	BB	0.30	Telephone call and emails with P. Gennis re: move-out inspection for Dr. Jing;	165.00
03/17/21	BB	0.20	Emails with M. Baker re: disputed lease issues;	110.00
03/18/21	BB	0.20	Emails with M. Baker and subsequently with L. Borsook re: purported leases by Totten Windsor Drugs Inc. and Jubilee Medical Pharma Inc.;	110.00
03/19/21	BB	0.20	Emails with W. Jaskiewicz re: discussion re: leases with G. Chan's companies. Telephone call with P. Gennis re: same;	110.00
03/22/21	BB	0.60	Telephone call with W. Jaskiewicz and P. Gennis re: possible resolution of lease issues with G. Chan's companies. Further telephone call with P. Gennis re: same. Review of possible lease for proposal to W. Jaskiewicz;	330.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	55.00
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00

Date	Professional	Hours	Narrative	Amount
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
04/14/21	BB	0.20	Review of emails from P. Gennis re: market rent and terms in Windsor and Richmond Hill. Email to W. Jaskiewicz re: offer to G. Chan's companies for leases there or possible purchase.;	110.00
04/15/21	BB	0.20	Telephone call with P. Gennis re: resolution of the leases with G. Chan's pharmacies.;	110.00
04/19/21	BB	0.20	Email from W. Jaskiewicz re: additional rent at the premises. Email to P. Gennis re: same. Further email from W. Jaskiewicz re: valuations.;	110.00
04/20/21	BB	0.40	Telephone call with P. Gennis re: appraisals of the Richmond Hill and Totten premises. Emails to W. Jaskiewicz re: additional rent payable at those locations and rent valuation information.;	220.00
05/03/21	BB	0.20	Email from W. Jaskiewicz re: offer to purchase the Totten St. property in Windsor and the Richmond Hill condo. Review of earlier discussion on pricing and email to P. Gennis re: same.;	110.00
05/11/21	BB	0.20	Emails with P. Gennis re: offer to be made to W. Jaskiewicz re: Richmond Hill and Totten, Windsor locations. Email to W. Jaskiewicz re: same.;	110.00
05/12/21	BB	0.20	Emails with P. Gennis re: corrected valuation on the Totten property in Windsor and need for revised offer to W. Jaskiewicz. Revised email to W. Jaskiewicz.;	110.00
05/14/21	BB	0.40	Emails with W. Jaskiewicz re: possible settlement on the Totten and Richmond Hill pharmacy locations. Telephone call with P. Gennis re: possible settlement at the Totten and Richmond Hill locations and economic issues affecting same.;	220.00
05/27/21	BB	0.20	Review of email from W. Jaskiewicz re: offers to purchase or rent the Richmond Hill and Totten Windsor properties and email to P. Gennis re: same.;	110.00
05/28/21	BB	0.20	Telephone call with P. Gennis re: issues in the offer from W. Jaskiewicz on the Richmond Hill and	110.00

Date	Professional	Hours	Narrative	Amount
			Totten St. Windsor pharmacy leases.;	
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
06/03/21	BB	0.30	Email from P. Gennis re: instructions on settlement proposals with G. Chan. Email to W. Jaskiewicz re: same.;	165.00
06/08/21	BB	0.30	Emails with W. Jaskiewicz re: offer on possible lease.;	165.00
06/14/21	BB	0.40	Emails with W. Jaskiewicz and P. Gennis re: possible lease terms for the Totten Pharmacy.;	230.00
06/18/21	BB	0.40	Emails with W. Jaskiewicz re: proposed lease arrangements. Emails with P. Gennis re: issues with same.;	230.00
06/30/21	BB	0.30	Email from W. Jaskiewicz re: revised offer. Email to P. Gennis re: same and re: factors to consider in evaluating it.;	172.50
07/08/21	BB	1.60	Telephone calls with P. Gennis re: offers to purchase from G. Chan and issues with same. Review of draft report to the bank and revisions to same. Email to W. Jaskiewicz re: lease or purchase options to resolve matters and required response.;	920.00
07/13/21	BB	0.40	Preparation for and telephone call with W. Jaskiewicz re: possible settlement of lease issues or possible purchase option.;	230.00
07/29/21	BB	0.40	Emails with P. Gennis re: strategic issues for possible settlement of lease claims by selling the property to G. Chan and related litigation timing issues.;	230.00
07/30/21	BB	0.60	Review of email from P. Gennis re: possible conduct by J. Gerges and telephone call with him re: same. Email to E. Lamek re: same.;	345.00
08/18/21	BB	0.40	Telephone call with P. Gennis re: interested party to purchase the building and the pharmacy and issues with same, as well as results of the building inspection.;	230.00
10/05/21	BB	1.50	Review of building reports. Emails with P. Gennis	862.50

Date	Professional	Hours	Narrative	Amount
			re: disclosure of same and re: terms of proposed offer. Revisions to draft offer and email to T. Rotman re: same.;	
10/31/21	BB	0.50	Review of and suggested revisions to draft Third Report.	287.50

Sub-Total Fees: 11,562.50

HST on Fees: 1,503.13

DISBURSEMENTS

Teraview Search Disbursement - Statutory Fee 65.40

Sub-Total Disbursements: 65.40
Disbursements marked with * indicate exempt

HST on Disbursements: 8.50

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$1,511.63 HST): \$ **13,139.53**

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. 187695
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0008
Billing Attorney: BB

13,139.53

Previous Balance: 0.00

Total Amount: 13,139.53

Amount Remitted: \$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
 Invoice No. **187694**
 HST # **12233 6290 RT0001**
 Invoice Date **November 2, 2021**

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
08/21/20	BB	0.10	Telephone call with P. Gennis re: new matter and forbearance discussions;	55.00
11/02/20	BB	0.10	Telephone call with P. Gennis re: issues in the draft order to be sought. Emails and telephone call with A. Iqbal re: same. Review of draft order. Brief review of motion materials;	55.00
11/12/20	BB	0.10	Telephone call with P. Gennis re: nature of consent granted to appointment. Emails with A. Iqbal and E. Lamek re: 9:30 appointment;	55.00
11/13/20	BB	0.10	Telephone calls with A. Iqbal and P. Gennis re: proposed consent receivership and terms. Emails with A. Iqbal and E. Lamek re: chambers appointment re: same;	55.00
11/21/20	BB	0.10	Review of revised draft receivership order. Revisions to same and email re: same;	55.00
11/23/20	BB	0.10	Review of application materials of CWB Maxium in preparation for hearing on Nov. 25;	55.00
11/24/20	BB	0.10	Telephone call with P. Gennis re: approaching	55.00

Date	Professional	Hours	Narrative	Amount
			pharmaceutical suppliers before the court hearing and other transitional issues;	
11/25/20	BB	0.10	Emails with A. Iqbal re: consent required at the hearing from msi Spergel. Attendance at court hearing. Report thereafter to P. Gennis and M. Manchanda re: orders granted and next steps;	55.00
12/02/20	BB	0.20	Telephone call with P. Gennis and M. Manchanda re: services offered by Telus Health and whether and when to notify them of the receiverships and possible impact on other companies in forbearance. Telephone call with A. Iqbal re: same. Emails and teleconference with A. Iqbal and E. Lamek re: same. Report thereafter to P. Gennis and M. Manchanda re: same;	110.00
12/03/20	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: preferences of CWB on how to handle the issues that may affect the forbearance entities with Telus, and steps to require Telus to continue to provide services to entities in receivership. Telephone call with A. Iqbal and email to him and E. Lamek re: same;	55.00
12/04/20	BB	0.10	Teleconference with A. Iqbal, P. Gennis, M. Manchanda and E. Lamek re: involvement of SJ Colbourne and Resident Medical pharmacies and issues with same. Review of draft materials to remove certain respondents;	55.00
01/04/21	BB	0.10	Attendance at 9:30 hearing for scheduling of the further receivership application. Report to P. Gennis and M. Manchanda re: same;	55.00
01/07/21	BB	0.20	Preparation for and attendance at video call meeting with P. Gennis, M. Manchanda, J. Carhart, A. Iqbal, T. Hopkinson and B. Wyett re: status of the receivership, possible sale issues, issues with Telus Health and options, and lease issues at Old Walkerville location. Further review of possible options against Telus Health and email to P. Gennis and M. Manchanda re: same;	110.00
01/08/21	BB	0.10	Emails with CWB Maxium, Miller Thomson and client re: redaction of information on the Receiver's website and court direction re: same;	55.00
01/20/21	BB	0.10	Telephone call with P. Gennis and M. Manchanda re: issues and options for dealing with Telus Health;	55.00
02/01/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	32.50
02/02/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal	65.00

Date	Professional	Hours	Narrative	Amount
			verifications; order official PPSA reports on all companies;	
02/03/21	BB	0.10	Preparation for and attendance at court hearing for consent receivership order and consent interim receivership order. Review of proposed letter to Telus and comments on same;	55.00
02/03/21	JT	0.10	Further draft security opinion on the McKesson and CWB security interests on debtor companies; further attendant documentary review and legal verifications; report to B. Bissell;	32.50
02/11/21	BB	0.10	Review of draft security opinion and issues noted for McKesson. Comments to J. Turgeon on issues to finalize the opinion. Emails with P. Gennis re: missing elements for a PMSI claim on inventory;	55.00
02/16/21	JT	0.20	Further draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications;	65.00
02/17/21	JT	0.10	Draft security opinion on the McKesson and CWB security interests on debtor companies; attendant documentary review and legal verifications; working session with B. Bissell re same;	32.50
02/19/21	BB	0.10	Review of McKesson PMSI notices and email to P. Gennis re: their security. Email to J. Turgeon re: revisions to draft opinion on McKesson security;	55.00
02/22/21	JT	0.10	Study receivership orders; further draft security opinions following comments by B. Bissell; review PMSI letters; email to A. Aqbal re: documentation for security assignments;	32.50
03/11/21	JT	0.10	Further draft opinion on security interest claimed by McKesson following comments by B. Bissell; email to P. Gennis re: review and comments on draft of same; internal emails and email to P. Gennis re: procedural issues with registration of orders and correction of same;	32.50
03/11/21	BB	0.10	Review of revised McKesson security opinion and finalized same. Telephone call and emails with P. Gennis re: inquiry from a potential purchaser of the Totten Pharmacy re: lease issues;	55.00
03/22/21	JT	0.20	Study documents received from CWB counsel and integrate in security opinion; attendant correspondence;	65.00
03/23/21	BB	0.10	Emails with E. Lamek re: possible error in the January 26, 2021 order. Further emails with E. Lamek re: same and review of orders granted on January 8, January 26 and February 3 re: issues with style of cause used. Emails to P. Gennis re: same;	55.00

Date	Professional	Hours	Narrative	Amount
03/24/21	BB	0.10	Emails with E. Lamek re: update to the Receiver's case website. Emails with A. Iqbal re: getting a corrected version of the January 26, 2021 amended and restated receivership order. Email from P. Gennis re: Pharmachoice banner agreement and review of same;	55.00
03/26/21	BB	0.40	Several emails with A. Iqbal re: consent receivership on the Abu Seifein pharmacy and procedural options for adding it to the proceedings;	220.00
04/05/21	BB	0.10	Telephone call with P. Gennis re: status of contact with Telus. Emails with A. Iqbal re: inquiry about insurance coverage and whether Spergel or the bank should do that.;	55.00
04/07/21	BB	0.10	Email to the Court re: corrected form sought of the Jan. 26 amended and restated appointment order and reasons for it.;	55.00
04/08/21	BB	0.10	Preparation for and attendance at chambers appointment via Zoom re: forbearance terms and amendment of the Jan. 26 order. Emails with A. Iqbal and P. Gennis re: changes to the Receiver's website re: same.;	55.00
04/14/21	BB	0.10	Telephone call with P. Gennis re: malpractice insurance and application of same to the pharmacies under receivership.;	55.00
04/15/21	BB	0.40	New discovery of possible fraudulent banking activity at Abu Seifein. Telephone call with A. Iqbal re: Abu Seifein issues and reporting requested of the Receiver.;	220.00
04/16/21	BB	1.70	Telephone call with P. Gennis re: issues with the Abu Seifein pharmacy and recent discoveries regardign its banking arrangements. Analysis of issues re: same. Webex call with G. Finlayson, A. Iqbal, P. Gennis and M. Manchanda re: same.;	935.00
04/27/21	BB	0.80	Emails with P. Gennis re: options on earlier departure at the Brimley pharmacy location and impact of the requested demolition clause in any renewal agreement. Review of existing lease documentation re: same.;	440.00
04/29/21	AP	0.30	Conduct a verbal and certified PPSA Search against Abu Seifein Brimley Pharma Inc.;	60.00
04/29/21	JT	0.60	Draft security opinion in respect of Abu Seifein Brimley Pharma Inc.; attendant review of documents, including security documents and PPSA reports;	195.00
06/01/21	BB	0.10	Review of statement of defence and counterclaim of J. Gerges from S. Brunswick and email to P. Gennis re: issues with same.;	55.00

Date	Professional	Hours	Narrative	Amount
06/02/21	BB	0.10	Emails with M. Solmon and S. Brunswick re: proposed counterclaims against receivership companies. Emails and call with P. Gennis re: same.;	55.00
06/02/21	JT	0.10	Read statement of defence/counterclaim and cover letter from counsel for J. Gerges; attendant correspondence among trustee;	32.50
07/21/21	BB	0.10	Telephone call with P. Gennis re: status and what to report to the bank.;	57.50
09/21/21	BB	0.80	Review of draft offer. Email to P. Gennis re: comments on same.;	460.00
09/22/21	BB	1.40	Revisions to draft offer. Email to M. Keriakos re: same and re: explanation of changes.;	805.00
09/24/21	BB	0.40	Review of revised offer. Email to P. Gennis re: same.;	230.00
10/08/21	BB	0.80	Emails with P. Gennis re: arrangements with the landlord for assignment. Email to M. Keriakos re: same. Emails with P. Gennis re: conditions outstanding and timing of court approval motion.;	460.00
10/16/21	BB	0.10	Emails with the Court, P. Gennis and A. Iqbal re: hearing date.	57.50

Sub-Total Fees: 6,125.00

HST on Fees: 796.25

DISBURSEMENTS

On Corp. Fee	36.44
OnCorp. Gov't Fee* *	16.00

Sub-Total Disbursements: 52.44

Disbursements marked with * indicate exempt

HST on Disbursements: 4.74

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$800.99 HST): \$ **6,978.43**

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. 187694
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0006
Billing Attorney: BB

6,978.43

Previous Balance: 0.00

Total Amount: 6,978.43

Amount Remitted: \$ _____

msi Spergel Inc.
505 Consumer Road
Suite 200
Toronto, ON M2J 4V8
Canada

Billing Lawyer **Brendan Bissell**
Invoice No. **187705**
HST # **12233 6290 RT0001**
Invoice Date **November 2, 2021**

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
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
08/18/21	BB	0.50	Telephone call with P. Gennis re: status of contact with the pharmacy and interest from a possible purchaser. Telephone call with A. Iqbal re: same.;	287.50
08/19/21	JT	0.20	Correspondence re receivership order obtained, positions taken, and attendant matters;	65.00
08/24/21	BB	0.70	Emails with G. Finlayson and A. Iqbal re: status of discussions with D. Ullmann. Teleconference with them re: same.;	402.50
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

Date	Professional	Hours	Narrative	Amount
09/02/21	JT	0.30	Correspondence with counsel for S. Shenoda re: offers to resolve certain issues;	97.50
09/06/21	BB	0.60	Telephone call with A. Iqbal re: wind up of the interim receivership and details of the order to be sought.;	345.00
09/07/21	BB	0.40	Preparation for and attendance at court hearing for the full receivership order.;	230.00
09/17/21	BB	0.80	Teleconference with G. Finlayson, A. Iqbal, P. Gennis and M. Manchanda re: difficulties in keeping pharmacy staff and possible solutions to that issue.;	460.00
09/21/21	JT	1.50	Working session with B. Bissell re: security opinion; draft security opinion; attendant detailed documentary review of security documents and registrations, and legal verifications; related correspondence; emails to client re: PMSI notices and related matters;	487.50
09/21/21	AP	0.20	Order a verbal and certified Ontario PPSA Search against Sigma Healthcare Inc.;	40.00
10/31/21	BB	0.50	Review of and suggested revisions to draft Third Report.	287.50

Sub-Total Fees: 3,195.00

HST on Fees: 415.35

DISBURSEMENTS

Courier	15.00
On Corp. Fee	39.75
OnCorp. Gov't Fee* *	16.00

Sub-Total Disbursements: 70.75

Disbursements marked with * indicate exempt

HST on Disbursements: 7.12

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$422.47 HST): \$ **3,688.22**

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. 187705
Invoice Date: November 2, 2021

Client ID: 100071
Matter ID: 0022
Billing Attorney: BB

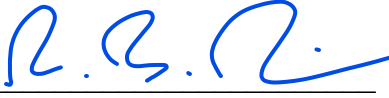
3,688.22

Previous Balance: 0.00

Total Amount: 3,688.22

Amount Remitted: \$ _____

This is **Exhibit “B”** to the
Affidavit . Joël Turgeon,
sworn before me this 3rd day
of November, 2021

A handwritten signature in blue ink, consisting of stylized letters and a long horizontal stroke at the end, positioned above a horizontal line.

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
(From inception to November 3, 2021)**

Invoice No.	Estate	Date	Period Ending	Hours	Fees	Disbursements	HST	Total
187696	Westview	November 2, 2021	October 31, 2021	22.4	\$11,060	\$857	\$1,547.65	\$13,464.65

Invoice No.	Estate	Date	Period Ending	Hours	Fees	Disbursements	HST	Total
187698	SJ East	November 2, 2021	October 31, 2021	10.1	\$5,342.50	\$15	\$696.48	\$6,053.98
187706	Bless Hui	November 2, 2021	October 31, 2021	46.7	\$22,577.50	\$82.59	\$2,942.70	\$26,602.79
187707	Maple Medi	November 2, 2021	October 31, 2021	36.6	\$16,675	\$107.24	\$2,178.57	\$19,968.81
187710	River Hill	November 2, 2021	October 31, 2021	38.6	\$18,365	\$82.59	\$2,395.07	\$20,842.66
187700	Theotokos	November 2, 2021	October 31, 2021	4.6	\$2,190	\$0	\$284.70	\$2,474.70
187709	Stoney Creek	November 2, 2021	October 31, 2021	37.9	\$17,272.50	\$82.59	\$2,253.05	\$19,608.14
187708	Toronto Apothecary	November 2, 2021	October 31, 2021	36.8	\$16,112.50	\$190.34	\$2,116.25	\$18,419.09
187701	Westway	November 2, 2021	October 31, 2021	4.6	\$2,190	\$24.15	\$286.60	\$2,500.95
187702	Olde Walkerville	November 2, 2021	October 31, 2021	12.7	\$6,275	\$24.15	\$817.85	\$7,117.00
187699	Cooksville	November 2, 2021	October 31, 2021	26.8	\$12,145	\$1,589.15	\$1,784.40	\$15,518.55
187726	4231	November 2, 2021	October 31, 2021	26.7	\$12,515	\$738.55	\$1,653.55	\$14,701.66
187697	Jubilee	November 2, 2021	October 31, 2021	24.3	\$12,800	\$328.45	\$1,691.35	\$14,810.70

Invoice No.	Estate	Date	Period Ending	Hours	Fees	Disbursements	HST	Total
187695	JGWI	November 2, 2021	October 31, 2021	21.8	\$11,562.50	\$65.40	\$1,1511.63	\$13,139.53
187694	Brimley	November 2, 2021	October 31, 2021	11.9	\$6,125	\$52.44	\$800.99	\$6,978.43
187705	Sigma	November 2, 2021	October 31, 2021	6.6	\$3,195	\$70.75	\$422.47	\$3,688.22
Totals				369.1	\$176,402.50	\$4,310.39	\$33,383.31	\$205,889.86

Tab 25

District of	Toronto
Division No.	09
Court No.	
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 27, 2021

RECEIPTS

1	Miscellaneous		
	HST Collected	\$	1,950.00
	Interest Allocation		115.91
	Receiver Borrowing from Secured Creditor		35,000.00
	Rental Income		15,000.00
	Adjusted Balance Due on closing		247,618.72
TOTAL RECEIPTS			<u>299,684.63</u>

DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST Paid on Disbursements		3,308.53
	HST paid on Receiver's fees		<u>2,929.25</u>
			6,237.78
3.	Miscellaneous		
	Commission payable on sale		12,500.00
	Appraisal Fees		5,692.25
	Ascend License Fee		275.00
	Bank Charges		40.00
	Change of Locks		440.00
	Filing Fees		71.54
	Insurance		3,264.84
	Property Management		5,006.22
	Property Taxes		3,702.47
	Receiver's fees		22,532.70
	Repairs and Maintenance		6,543.00
	Search fees		<u>8.00</u>
			60,076.02
TOTAL DISBURSEMENTS			<u>66,313.80</u>

Net Receipts over Disbursements	<u>233,370.83</u>
	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 27, 2021

RECEIPTS

1	Miscellaneous		
	Accounts Receivable	\$	52,600.00
	Cash in Bank		70,341.86
	Cash on Hand		2,660.00
	Interest Allocation		138.40
	Misc. Receipt		300.00
	Receiver Borrowing from Secured Creditor		50,000.00
	Sales		492,315.73

TOTAL RECEIPTS		668,355.99
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DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on disbursements exclusive of fees		12,521.30
3.	Miscellaneous		
	Accounting and Professional Services		400.00
	Ascend License Fee		550.00
	Bank Charges		884.56
	Casual Labour - Pharmacist fees		50,384.50
	Change of Locks		685.00
	Cleaning Service		6,530.00
	Computer Services		1,440.00
	Courier		7,315.06
	Filing Fees Paid to Official Receiver		72.97
	HST on Ascend License Fee		71.50
	Insurance		1,639.29
	Occupation Rent		30,839.76
	Office Expense		6,357.03
	Other Misc. Disbursements		1,224.40
	Payroll Deductions		5,434.56
	Purchases		457,579.42
	Redirection of Mail		170.55
	Repairs & Maintenance		3,503.48
	Security		114.40
	Stock Taking and Possession		1,530.00
	Telephone		2,978.02
	Travel		767.59
	Utilities		2,455.52
	Wages		34,165.73

TOTAL DISBURSEMENTS		629,614.64
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Net Receipts over Disbursements		38,741.35
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E&OE

District of
Division No. 09 - Toronto
Court No. CV-20-00650853-00CL
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 27, 2021

RECEIPTS

1.	Miscellaneous		
	Accounts Receivable	\$	48,850.22
	Cash on Hand		88.95
	Interest Allocation		205.22
	Misc. Income		465.69
	Receiver Borrowing from Secured Creditor		80,500.00
	Sales		957,768.09
TOTAL RECEIPTS			<u>1,087,878.17</u>

DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on disbursements exclusive of fees		18,459.82
3.	Miscellaneous		
	Accounting and Professional Services		750.00
	Ascend License Fee		275.00
	Bank Charges		812.62
	Casual Labour - Pharmacist fees		26,768.03
	Change of Locks		1,185.00
	Computer Services		3,600.00
	Courier		7,117.42
	Filing Fees Paid to Official Receiver		71.54
	HST on Ascend License Fee		35.75
	Insurance		6,375.24
	Occupation Rent		97,807.77
	Office Expense		734.48
	Other Misc. Disbursements		1,184.40
	Payroll Deductions		35,590.58
	Purchase Expense		702,482.80
	Redirection of Mail		338.05
	Repairs & maintenance		1,414.00
	Security		629.50
	Stock Taking and Possession		2,997.00
	Telephone		3,415.01
	Travel		908.53
	Wages		129,794.20
	WSIB Premium		399.83
TOTAL DISBURSEMENTS			<u>1,043,146.57</u>

Net Receipts over Disbursements	<u><u>44,731.60</u></u>
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E&OE

District of	London
Division No.	06
Court No.	
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
October 27, 2021

RECEIPTS

1.	Miscellaneous		
	HST Collected	\$	4,043.80
	Interest Allocation		103.54
	Receiver Borrowing from Secured Creditor		19,000.00
	Rental Income		24,500.00
	Sale of Machinery & Equipment		2,260.00
TOTAL RECEIPTS			49,907.34

DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on Ascend License Fee		35.75
	HST Paid on Disbursements		1,793.49
			1,829.24
3.	Miscellaneous		
	Appraisal Fees		6,400.00
	Ascend License Fee		275.00
	Bank Charges		40.00
	Building Inspection		950.00
	Environmental Assessment and cleanup costs		2,850.00
	Filing Fees		71.54
	HST remitted		1,448.06
	Repairs and Maintenance		3,329.99
	Waste Disposal		267.67
			15,632.26
TOTAL DISBURSEMENTS			17,461.50

Net Receipts over Disbursements	32,445.84
	E&OE

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 27, 2021

RECEIPTS

1	Miscellaneous		
	Cash in Bank	\$	10,093.72
	Interest allocation		39.02
	Receiver Borrowing from Secured Creditor		5,000.00
TOTAL RECEIPTS			<u>15,132.74</u>

DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on Ascend License Fee		35.75
			<u>35.75</u>
3.	Miscellaneous		
	Ascend License Fee		275.00
	Bank Charges		40.00
	Filing Fees Paid to O/R		71.54
			<u>386.54</u>
TOTAL DISBURSEMENTS			<u>422.29</u>

Net Receipts over Disbursements		<u>14,710.45</u>
		E&OE

District of	Toronto
Division No.	09
Court No.	
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 27, 2021

RECEIPTS

1	Miscellaneous		
	HST Collected	\$	1,508.00
	Interest Allocation		91.24
	Receiver Borrowing from Secured Creditor		25,000.00
	Rental Income		11,600.00
TOTAL RECEIPTS			<u>38,199.24</u>

DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on Ascend License Fee		35.75
	HST Paid on Disbursements		838.63
			<u>874.38</u>
3.	Miscellaneous		
	Appraisal Fees		6,451.00
	Ascend License Fee		275.00
	Bank Charges		40.00
	Filing Fees		71.54
	Insurance		3,153.06
	Office Expense		<u>100.00</u>
			10,090.60
TOTAL DISBURSEMENTS			<u>10,964.98</u>

Net Receipts over Disbursements	<u>27,234.26</u>
	E&OE

District of
Division No. 09 - Toronto
Court No. CV-20-00650853-00CL
Estate No. 31-459113

**In the matter of the Receivership of
MAPLE MEDI PHARMA INC. O/A MEDI PHARM 2 PHARMACY
of the city of Vaughan, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements

As at October 27, 2021

RECEIPTS

1	Miscellaneous		
	Accounts Receivable	\$	32,317.38
	Cash in Bank		23,612.24
	Cash on Hand		37,911.60
	Interest Allocation		365.81
	Misc. Income		100.00
	Receiver Borrowing from Secured Creditor		29,000.00
	Refunds - Misc.		685.66
	Sales		775,473.25
	Sale of assets enbloc		875,808.60

TOTAL RECEIPTS			<u>1,775,274.54</u>
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DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on disbursements exclusive of fees		26,241.58
	HST paid on Receiver's fees		16,670.56
			<u>42,912.14</u>
3.	Miscellaneous		
	Adj & Costs re: Sale of assets		16,600.00
	Accounting and Professional Services		1,200.00
	Ascend License Fee		275.00
	Bank Charges		1,031.35
	Casual Labour - Pharmacist fees		96,440.00
	Change of Locks and security		2,235.00
	Cleaning Service		7,090.00
	Computer Services		3,110.00
	Courier		15,322.19
	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		1,184.40
	Payroll Deductions		12,701.43
	Purchases		632,902.51
	Net Receiver's fees		128,235.15
	Redirection of Mail		338.05
	Repairs & Maintenance		1,978.95
	Search fees		8.00
	Stock Taking and Possession		2,827.00
	Telephone		1,735.95
	Travel		1,105.14
	Utilities		3,779.28
	Wages		42,557.67
	Workers Compensation		209.83
			<u>1,021,543.45</u>

TOTAL DISBURSEMENTS			<u>1,064,455.59</u>
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Net Receipts over Disbursements			<u><u>710,818.95</u></u>
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E&OE

District of
Division No. 09 - Toronto
Court No. CV-20-00650853-00CL
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 27, 2021

RECEIPTS

1.	Miscellaneous		
	Accounts Receivable	\$	28,902.83
	Cash in Bank		38,540.76
	Cash on Hand		45,466.68
	Interest Allocation		177.14
	Misc. Income		300.00
	Receiver Borrowing from Secured Creditor		122,500.00
	Sales		856,987.85

TOTAL RECEIPTS		<u>1,092,875.26</u>
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DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on disbursements exclusive of fees	26,422.69	26,422.69
3.	Miscellaneous		
	Accounting and Professional Services	750.00	
	Ascend License Fee	275.00	
	Bank Charges	1,575.28	
	Casual Labour - Pharmacist fees	210,706.10	
	Change of Locks	1,740.00	
	Cleaning Service	1,569.20	
	Computer Services	9,192.99	
	Courier	20,448.00	
	Equipment Rental	72.30	
	Filing Fees Paid to Official Receiver	71.54	
	HST on Ascend License Fee	35.75	
	Insurance	7,874.28	
	Occupation Rent	66,000.00	
	Office Expense	2,754.04	
	Other Misc. Disbursements	2,368.80	
	Payroll Deductions	13,679.90	
	Purchases	628,323.32	
	Redirection of Mail	676.10	
	Repairs and Maintenance	3,560.68	
	Security	1,576.18	
	Stock Taking and Possession	2,521.00	
	Telephone	3,939.69	
	Travel	699.68	
	Utilities	4,267.37	
	Wages	53,812.05	
	Waste Disposal	92.91	
	WSIB Premium	228.72	
		<u>1,038,810.88</u>	

TOTAL DISBURSEMENTS		<u>1,065,233.57</u>
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Net Receipts over Disbursements		<u><u>27,641.69</u></u>
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E&OE

District of
Division No. 09 - Toronto
Court No. CV-20-00650853-00CL
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 27, 2021

RECEIPTS

1.	Miscellaneous		
	Accounts Receivable	\$	20,699.90
	Cash on Hand		384.25
	Interest Allocation		445.95
	Receiver Borrowing from Secured Creditor		30,000.00
	Refunds - Misc.		909.27
	Misc. other receipts		697.87
	Sales		1,522,686.62
	Sale of assets enbloc		76,000.00
TOTAL RECEIPTS			<u>1,651,823.86</u>

DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on disbursements exclusive of fees		13,971.50
	HST paid on Receivers fees		<u>15,928.37</u>
			29,899.87
3.	Miscellaneous		
	Adj. & costs re: sale of assets		38,000.00
	Accounting and Professional Services		750.00
	Ascend License Fee		275.00
	Bank Charges		1,074.42
	Change of Locks		1,560.00
	Computer Services		3,600.00
	Courier		11,007.45
	Filing Fees Paid to Official Receiver		71.54
	HST on Ascend License Fee		35.75
	Insurance		4,291.92
	Occupation Rent		37,301.80
	Office Expense		73.98
	Other Misc. Disbursements		1,433.37
	Payroll Deductions		35,921.67
	Purchases		440,815.36
	Utilities		1,712.49
	Net Receiver's fees		122,525.90
	Redirection of Mail		338.05
	Repairs and Maintenance		2,580.00
	Search fees		8.00
	Security		223.30
	Stock Taking and Possession		2,543.00
	Telephone		5,259.37
	Travel		808.99
	Wages		108,526.66
	WSIB		<u>378.32</u>
			821,116.34
TOTAL DISBURSEMENTS			<u>851,016.21</u>
Net Receipts over Disbursements			<u><u>800,807.65</u></u>

E&OE

District of	Ontario
Division No.	09 - Toronto
Court No.	
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 27, 2021

RECEIPTS

1	Miscellaneous	
	Interest Allocation	13.81
	Receiver Borrowing from Secured Creditor	50,000.00
	Sales	38,018.76
TOTAL RECEIPTS		<u>88,032.57</u>

DISBURSEMENTS

2.	Federal and Provincial taxes	
	HST paid on disbursements exclusive of fees	1,734.41
3.	Miscellaneous	
	Ascend License Fee	275.00
	Bank charges	45.57
	Casual Labour - Pharmacist fees	8,001.05
	Courier	622.00
	Computer Services	335.00
	Filing Fees Paid to Official Receiver	72.97
	Purchases	16,634.57
	Redirection of Mail	170.55
	Security	1,715.00
	Stock Taking and Possession	1,556.00
	Travel	1,815.06
	Wages	<u>6,803.81</u>
		39,780.99
TOTAL DISBURSEMENTS		<u>39,780.99</u>
Net Receipts over Disbursements		<u><u>48,251.58</u></u>

E&OE

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
October 27, 2021

RECEIPTS

1	Miscellaneous		
	Interest Income	\$ 12.34	
	Receiver Borrowing from Secured Creditor	5,000.00	
TOTAL RECEIPTS			<u>5,012.34</u>

DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on Ascend License Fee	35.75	35.75
3.	Miscellaneous		
	Ascend License Fee	275.00	
	Bank Charges	40.00	
	Filing Fees Paid to O/R	71.54	
	Travel	<u>2,820.20</u>	
		3,206.74	
TOTAL DISBURSEMENTS			<u>3,242.49</u>
Net Receipts over Disbursements			<u>1,769.85</u>
			E&OE

District of	Peel
Division No.	09
Court No.	
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 27, 2021

RECEIPTS

1.	Miscellaneous		
	Interest Allocation	\$	12.47
	Receiver Borrowing from Secured Creditor		5,000.00
TOTAL RECEIPTS			<u>5,012.47</u>

DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on Ascend License Fee		35.75
			<u>35.75</u>
3.	Miscellaneous		
	Ascend License Fee		275.00
	Bank Charges		40.00
	Filing Fees		<u>71.54</u>
			386.54
TOTAL DISBURSEMENTS			<u>422.29</u>
Net Receipts over Disbursements			<u>4,590.18</u>
			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 27, 2021

RECEIPTS

1	Miscellaneous		
	HST refund	35.75	
	Interest Allocation	11.46	
	Receiver Borrowing from Secured Creditor	5,000.00	
TOTAL RECEIPTS			<u>5,047.21</u>

DISBURSEMENTS

2	Miscellaneous		
	Ascend License Fee	275.00	
	Bank Charges	35.00	
	Filing Fees Paid to Official Receiver	71.54	
	HST on Ascent License Fee	<u>35.75</u>	
TOTAL DISBURSEMENTS			417.29

Net Receipts over Disbursements			<u>4,629.92</u>
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District of
Division No. 09 - Toronto
Court No. CV-20-00650853-00CL
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 27, 2021

RECEIPTS

1	Miscellaneous		
	Accounts Receivable	\$	24,585.03
	Cash on Hand		475.20
	Interest Allocation		557.80
	Receiver Borrowing from Secured Creditor		24,000.00
	Sales		741,579.12
	Sale of assets en bloc		926,359.53
TOTAL RECEIPTS			<u>1,717,556.68</u>

DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on disbursements exclusive of fees		21,496.75
	HST paid on Receiver's fees		<u>16,044.78</u>
			37,541.53
3.	Miscellaneous		
	Accounting and Professional Services		750.00
	Adj. & Costs re: Sale of assets		17,200.00
	Ascend License Fee		275.00
	Bank Charges		1,714.09
	Casual Labour - Pharmacist fees		81,676.68
	Change of Locks		2,129.80
	Cleaning Service		950.00
	Computer Services		3,465.00
	Courier		248.45
	Equipment Rental		392.36
	Filing Fees Paid to Official Receiver		71.54
	HST on Ascend License Fee		35.75
	Insurance		4,790.88
	Legal fees/disbursements		1,243.37
	Occupation Rent		38,842.89
	Office Expense		3.50
	Other Misc. Disbursements		1,184.40
	Payroll Deductions		17,448.25
	Purchases		528,471.70
	Net Receiver's fees		123,421.40
	Redirection of Mail		338.05
	Security		1,028.00
	Stock Taking and Possession		2,239.00
	Repairs & maintenance		1,672.50
	Search fees		8.00
	Telephone		2,438.19
	Travel		800.75
	Utilities		2,513.58
	Wages		56,228.17
	WSIB		<u>166.37</u>
			891,747.67
TOTAL DISBURSEMENTS			<u>929,289.20</u>
Net Receipts over Disbursements			<u>788,267.48</u>

E&OE

District of
Division No. 09 - Toronto
Court No. CV-20-00650853-00CL
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 27, 2021

RECEIPTS

1	Miscellaneous		
	Cash on hand	\$	200.00
	Accounts Receivable		13,492.87
	Interest Allocation		331.56
	HST Refund		5,243.07
	Receiver Borrowing from Secured Creditor		50,000.00
	Refunds - Misc.		45.15
	Sales		355,663.11
	Sale of assets enbloc		520,098.29
TOTAL RECEIPTS			945,074.05

DISBURSEMENTS

2.	Federal and Provincial taxes		
	HST paid on disbursements exclusive of fees		17,559.11
	HST paid on Receiver's fees		17,595.85
			35,154.96
3.	Miscellaneous		
	Adj. & costs on sale of assets		19,000.00
	Accounting and Professional Services		750.00
	Advertising		158.81
	Ascend License Fee		275.00
	Bank Charges		672.70
	Casual Labour - Pharmacist fees		70,674.00
	Change of Locks		935.00
	Cleaning Service		2,900.00
	Computer Services		2,790.00
	Courier		148.99
	Filing Fees Paid to Official Receiver		71.54
	HST on Ascend License Fee		35.75
	Insurance		4,052.16
	Occupation Rent		23,182.50
	Office Expense		189.00
	Other Misc. Disbursements		1,184.40
	Payroll Deductions		4,814.73
	Purchases		304,654.90
	Net Receiver's fees		135,329.65
	Redirection of Mail		338.05
	Repairs & Maintenance		1,985.60
	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
	WSIB Premium		148.55
			602,346.46
TOTAL DISBURSEMENTS			637,501.42

Net Receipts over Disbursements	307,572.63
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E&OE

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 27, 2021

RECEIPTS

1	Miscellaneous	
	Interest Allocation	11.46
	Receiver Borrowing from Secured Creditor	5,000.00

TOTAL RECEIPTS	5,011.46
-----------------------	-----------------

DISBURSEMENTS

2	Miscellaneous	
	Ascend License Fee	275.00
	Bank Charges	35.00
	Filing Fees Paid to Official Receiver	71.54
	HST on Ascend License Fee	35.75

TOTAL DISBURSEMENTS	417.29
----------------------------	---------------

Net Receipts over Disbursements	4,594.17
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Tab 26

SCHEDULE "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. 1

AMOUNT \$ 310,000

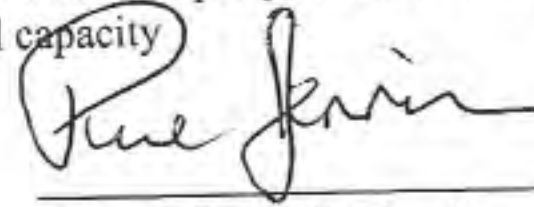
1. THIS IS TO CERTIFY that msi Spergel inc., the Receiver (the **"Receiver"**) of the assets, undertakings and properties of Bless Hui Pharma Inc., Maple Medi Pharma Inc., River Hill Pharmacy Ltd., St. Mary Theotokos Pharma Inc., Stoney Creek Pharma Inc., Toronto Apothecary Pharma Inc., Westway Holdings Inc., and Olde Walkerville Holdings Inc., (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 the Order of the Ontario Superior Court of Justice (Commercial List) (the **"Court"**) dated the 25 day of November, 2020 (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 \$310,000.00 being part of the total principal sum of \$ 450,000.00 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 monthly not in advance on the 4th day of each month after the date hereof at a notional rate per annum equal to the rate of one (1%) per cent above the prime commercial lending rate of Canadian Western Bank 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 Richmond Hill, 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 8th day of December, 2020.

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

Per:



Name: Philip H. Gennis

Title: Senior Principal

SCHEDULE "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. 2

AMOUNT \$130,000

1. THIS IS TO CERTIFY that msi Spergel inc., the Receiver (the **"Receiver"**) of the assets, undertakings and properties 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., SJ East Pharma Inc., JM Westview Pharma Inc., St. Mary Cooksville Pharma Inc., JG Windsor Inc., 4231 Sheppard Avenue East Inc., and (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 the Order of the Ontario Superior Court of Justice (Commercial List) (the **"Court"**) dated the 25 day of November, 2020 as amended and re-stated by the Order of the Ontario Superior Court of Justice (Commercial List) dated the 26th day of January, 2021 as further amended and re-stated by the Order of the Ontario Superior Court of Justice (Commercial List) (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 \$130,000.00 being part of the total principal sum of \$600,000.00 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 monthly not in advance on the 25th day of each month after the date hereof at a notional rate per annum equal to the rate of one (1%) per cent above the prime commercial lending rate of Canadian Western Bank 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 Richmond Hill, 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 25th day of February, 2021.

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

Per:



Name: Philip H. Gennis
Licensed Insolvency Trustee

Tab 27

Payout Summary

Entity	Total Payout Amount (Oct 15/21)	Per Diem Interest
4231 Sheppard Avenue East Inc.	\$268,369.28	\$132.35
Maple Medi Pharma Inc.	\$1,551,466.15	\$765.11
Stoney Creek Pharma Inc.	\$1,318,899.40	\$650.42
River Hill Pharmacy Limited	\$737,264.72	\$363.58
Toronto Apothecary Pharma Inc.	\$540,055.83	\$266.33

Tab 28

PROPERTY DESCRIPTION:

UNIT 41, LEVEL 1, METRO TORONTO CONDOMINIUM PLAN NO. 1107 AND ITS APPURTENANT INTEREST. THE DESCRIPTION OF THE CONDOMINIUM PROPERTY IS : CITY OF SCARBOROUGH, BEING: PT. LOT 41, PL.9945 AND PT. LOT 26, CONC. 2 AND PT. RD. ALLOWANCE BETWEEN LOTS 26 & 27, CONC.2 AS STOPPED UP & CLOSED BY BY-LAW 22099, REG'D AS TB477384, DES. AS PARTS 1 TO 21 (INCL.), PLAN 66R16896. S/T AND T/W EASEMENTS AS MORE PARTICULARLY DESCRIBED IN DECLARATION NO.D488130. CITY OF TORONTO

PROPERTY REMARKS:

ESTATE/QUALIFIER:
FEE SIMPLE
ABSOLUTE

RECENTLY:
CONDOMINIUM FROM 06168-0350

PIN CREATION DATE:
1996/02/19

OWNERS' NAMES
4231 SHEPPARD AVENUE EAST INC.

CAPACITY SHARE
ROWN

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
EFFECTIVE 2000/07/29 THE NOTATION OF THE "BLOCK IMPLEMENTATION DATE" OF 1996/02/15 ON THIS PIN						
WAS REPLACED WITH THE "PIN CREATION DATE" OF 1996/02/19						
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 1996/02/19 **						
TB477384	1988/01/20	BYLAW				C
REMARKS: BYLAW #22099						
TB900209	1993/05/20	CHARGE		*** COMPLETELY DELETED *** 997521 ONTARIO LIMITED	CANADIAN IMPERIAL BANK OF COMMERCE	
TB910224	1993/07/13	AGREEMENT		997521 ONTARIO LIMITED	CITY OF SCARBOROUGH	C
REMARKS: SKETCH TO ILLUSTRATE DESCRIPTION IS ATTACHED						
66R16896	1995/01/04	PLAN REFERENCE				C
REMARKS: PL.OF SURVEY OF PT.LOT 41, PL.9945 & PT.LOT 26, CON.2 & PT.RD.ALLOWANCE BETWEEN LOTS 26 & 27, CON.2 (CLOSED UP BY BY-LAW 22099).						
C955159	1995/07/07	NOTICE		997521 ONTARIO LIMITED	THE CORPORATION OF THE CITY OF SCARBOROUGH	C
REMARKS: TB963803						
C959410	1995/08/02	RELEASE		THE CONSUMERS' GAS COMPANY LTD.	997521 ONTARIO LIMITED	C
REMARKS: PARTIAL RELEASE OF TB495257 AS TO PTS 14, 13, 12, 11, 8, 6, ON 66R16896.						
C965899	1995/09/13	TRANSFER EASEMENT		997521 ONTARIO LIMITED	THE PUBLIC UTILITIES COMMISSION OF THE CITY OF SCARBOROUGH	C
C965900	1995/09/13	POSTPONEMENT		*** COMPLETELY DELETED *** CANADIAN IMPERIAL BANK OF COMMERCE	THE PUBLIC UTILITIES COMMISSION OF THE CITY OF SCARBOROUGH	
REMARKS: POST. TB900209 TO C-965899.						
D488130	1996/02/15	DECLARATION CONDO		997521 ONTARIO LIMITED		C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
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LAND
REGISTRY
OFFICE #66

12107-0041 (LT)

PAGE 2 OF 3
PREPARED FOR Robert01
ON 2021/02/24 AT 13:51:22

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
MTCF1107	1996/02/15	PLAN CONDOMINIUM				C
D488329	1996/02/19	BYLAW REMARKS: BY LAW NO. 1		METROPOLITAN TORONTO CONDOMINIUM CORPORATION NO. 1107		C
D488330	1996/02/19	BYLAW REMARKS: BY-LAW NO. 2		METROPOLITAN TORONTO CONDOMINIUM CORPORATION NO. 1107		C
D489637	1996/02/27	BYLAW REMARKS: BY-LAW NO. 3		METROPOLITAN TORONTO CONDOMINIUM CORPORATION NO. 1107		C
D492196	1996/03/18	TRANSFER		*** COMPLETELY DELETED *** 997521 ONTARIO LIMITED	1019015 ONTARIO INC.	
D495945	1996/04/16	DISCH OF CHARGE REMARKS: RE: TB900209		*** COMPLETELY DELETED *** CANADIAN IMPERIAL BANK OF COMMERCE		
D659898	1999/06/14	APL COURT ORDER REMARKS: D488130		CHAU, MICHAEL		C
D798496	2001/08/28	CONDO BYLAW/98 REMARKS: BY-LAW NO. 4		METROPOLITAN TORONTO CONDOMINIUM CORPORATION NO. 1107		C
D856318	2002/06/18	NOTICE REMARKS: TB910224		METROPOLITAN TORONTO CONDOMINIUMCORPORATION NO. 1107	CITY OF TORONTO	C
AT2144929	2009/08/11	NO CHNG ADDR CONDO		METROPOLITAN TORONTO CONDOMINIUM CORPORATION NO. 1107		C
AT2155939	2009/08/24	CONDO AMENDMENT REMARKS: D488130. AMENDMENT TO THE	DECLARATION UNDER SECTION 107 OF THE CONDOMINIUM ACT 1998.	METROPOLITANT TORONTO CONDOMINIUM CORPORATION NO.1107		C
AT2663560	2011/04/11	TRANSFER		*** COMPLETELY DELETED *** 1019015 ONTARIO INC.	LEON & JERRY LEGAL SERVICES INC.	
AT2741464	2011/07/04	CONDO BYLAW/98 REMARKS: BYLAW NO. 5		METROPOLITAN TORONTO CONDOMINIUM CORPORATION NO. 1107		C
AT3862349	2015/04/21	TRANSFER		*** COMPLETELY DELETED *** LEON & JERRY LEGAL SERVICES INC.	LIU, XIAO PING	
AT4210324	2016/05/03	TRANSFER		*** COMPLETELY DELETED *** LIU, XIAO PING	JING, CE	

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
AT4408825	2016/11/23	NO CHNG ADDR CONDO		METROPOLITAN TORONTO CONDOMINIUM CORPORATION NO. 1107		C
AT5262199	2019/10/15	LR'S ORDER		LAND REGISTRAR, TORONTO LAND REGISTRY OFFICE		C
AT5269130	2019/10/23	TRANSFER	\$278,000	JING, CE	4231 SHEPPARD AVENUE EAST INC.	C
AT5269131	2019/10/23	CHARGE	\$400,000	4231 SHEPPARD AVENUE EAST INC.	CWB MAXIUM FINANCIAL INC.	C
AT5449388	2020/06/11	NO CHNG ADDR CONDO		METROPOLITAN TORONTO CONDOMINIUM CORPORATION NO. 1107		C
AT5659437	2021/02/24	APL COURT ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	MSI SPERGEL INC.	

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.

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Tab 29

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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 Païement minimum
MSI SPERGEL INC.	31-459110YY	3,818.33	2/10/2021	1/11/2021	0.00

Summary of Accounts/Sommaire des comptes

Program Programme	Previous Balance Solde précédent	Establishments Établissements (+)	Interest Intérêt (+)	Payments Païements (-)	Adjustments Ajustements (+/-)	Current Balance Solde actuel
Wage Earner Protection Program WEPP Employer Super Priority Programme de protection des salariés PPS - Employeur priorité super	\$2,280.99	0.00	0.00	0.00	0.00	2,280.99
Wage Earner Protection Program WEPP Employer non-secured Programme de protection des salariés PPS Employeur mont non-garanti	\$1,537.34	0.00	0.00	0.00	0.00	1,537.34
Total	3,818.33	0.00	0.00	0.00	0.00	3,818.33

PLEASE SEE REVERSE FOR FURTHER DETAILS / S.V.P. VOIR AU VERSO POUR DE PLUS AMPLES RENSEIGNEMENTS



Employment and
Social Development Canada

Emploi et
Développement social Canada

31-459110YYYY000003818000000000

Client ID Id. du client	Total Balance Solde total	Statement Date Date du relevé	Due Date Date d'échéance	Minimum Payment Païement minimum
31-459110YY	3,818.33	2/10/2021	1/11/2021	0.00

MSI SPERGEL INC.
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

Tab 30

Stoney Creek

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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.	32-159215YY	8,135.20	11/10/2021	10/11/2021	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	\$3,580.45	0.00	0.00	0.00	0.00	3,580.45
Wage Earner Protection Program WEPP Employer non-secured Programme de protection des salariés PPS Employeur mont non-garanti	\$4,554.75	0.00	0.00	0.00	0.00	4,554.75
Total	8,135.20	0.00	0.00	0.00	0.00	8,135.20

PLEASE SEE REVERSE FOR FURTHER DETAILS / S.V.P. VOIR AU VERSO POUR DE PLUS AMPLES RENSEIGNEMENTS



Employment and
Social Development Canada

Emploi et
Développement social Canada

32-159215YYYY0000081350000000

Client ID Id. du client	Total Balance Solde total	Statement Date Date du relevé	Due Date Date d'échéance	Minimum Payment Paiement minimum
32-159215YY	8,135.20	11/10/2021	10/11/2021	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 :

☐ WEPR / PPSR

Tab 31

River Hill

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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.	31-459112YY	5,164.60	2/10/2021	1/11/2021	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	\$2,509.94	0.00	0.00	0.00	0.00	2,509.94
Wage Earner Protection Program WEPP Employer non-secured Programme de protection des salariés PPS Employeur mont non-garanti	\$2,654.66	0.00	0.00	0.00	0.00	2,654.66
Total	5,164.60	0.00	0.00	0.00	0.00	5,164.60

PLEASE SEE REVERSE FOR FURTHER DETAILS / S.V.P. VOIR AU VERSO POUR DE PLUS AMPLES RENSEIGNEMENTS



Employment and
Social Development Canada

Emploi et
Développement social Canada

31-459112YYYY000005164000000000

Client ID Id. du client	Total Balance Solde total	Statement Date Date du relevé	Due Date Date d'échéance	Minimum Payment Paiement minimum
31-459112YY	5,164.60	2/10/2021	1/11/2021	0.00

MSI SPERGEL INC.
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

Tab 32

Apothecary Shop

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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.	31-459111YY	2,751.40	2/10/2021	1/11/2021	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	\$2,000.00	0.00	0.00	0.00	0.00	2,000.00
Wage Earner Protection Program WEPP Employer non-secured Programme de protection des salariés PPS Employeur mont non-garanti	\$751.40	0.00	0.00	0.00	0.00	751.40
Total	2,751.40	0.00	0.00	0.00	0.00	2,751.40

PLEASE SEE REVERSE FOR FURTHER DETAILS / S.V.P. VOIR AU VERSO POUR DE PLUS AMPLES RENSEIGNEMENTS

Employment and
Social Development CanadaEmploi et
Développement social Canada

31-459111YYYY0000027510000000

Client ID Id. du client	Total Balance Solde total	Statement Date Date du relevé	Due Date Date d'échéance	Minimum Payment Paiement minimum
31-459111YY	2,751.40	2/10/2021	1/11/2021	0.00

MSI SPERGEL INC.
200-505 Consumers Rd
Toronto ON M2J 4V8Select only one program to direct your payment
Choisissez seulement un programme afin
d'orienter votre paiement :☐ WEPR / PPSR

Tab 33

Court File No. CV-21-00001025-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

(Court Seal)

CWB MAXIUM FINANCIAL INC.

Plaintiff

and

SANDRA YOUSSEF

Defendant

AND B E T W E E N:

SANDRA YOUSSEF

Plaintiff by Counterclaim

and

CWB MAXIUM FINANCIAL INC., JOHN GERGES and ST. MARY
COOKSVILLE PHARMA INC..

Defendants by Counterclaim

STATEMENT OF DEFENCE AND COUNTERCLAIM

TO THE DEFENDANT(S) TO THE COUNTERCLAIM

A LEGAL PROCEEDING has been commenced against you by way of a Counterclaim in an action in this Court. The Claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS COUNTERCLAIM, you or an Ontario lawyer acting for you must prepare a Defence to Counterclaim in Form 27C prescribed by the *Rules of Civil Procedure*, serve it on the Plaintiff by counterclaim's lawyer or, where the Plaintiff by Counterclaim does not have a lawyer, serve it on the Plaintiff by Counterclaim, and file it, with proof of service, in this Court, WITHIN TWENTY DAYS after this Statement of Defence and Counterclaim is served on you.

If you are not already a party to the main action and you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

If you are not already a party to the main action, instead of serving and filing a Defence to Counterclaim, you may serve and file a Notice of Intent to Defend in Form 18B prescribed by the *Rules of Civil Procedure*. This will entitle you to ten more days within which to serve and file your defence to Counterclaim.

IF YOU FAIL TO DEFEND THIS COUNTERCLAIM, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

Date _____ Issued by _____
Local Registrar

Address of 491 Steeles Avenue East
court office: Milton, Ontario
L9T 1Y7

TO: **MILLER THOMSON LLP**
Barristers and Solicitors
40 King Street West
Suite 5800
P.O. Box 1011
Toronto, Ontario
M5H 3S1

Asim Iqbal (LSO# 61884B)
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aiqbal@millerthomson.com

Lawyers for the plaintiff / defendant by counterclaim

TO: **JOHN GERGES**
15 Mill street East
Tilbury, Ontario
N0P 2L0

Defendant by Counterclaim

TO: **GOLDMAN SLOAN NASH & HABER LLP**
Barristers and Solicitors
480 University Avenue
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Toronto, Ontario
M5G 1V2

Brendan Bissell (LSO# 40354V)
Tel: 416-597-6489
Fax: 416-597-3370
bissell@gsnh.com

Lawyer for the receiver, msi Spergel inc.

AND TO: **ST. MARY COOKSVILLE PHARMA INC.**

Defendant by Counterclaim

c/o GOLDMAN SLOAN NASH & HABER LLP
Barristers and Solicitors
480 University Avenue
Suite 1600
Toronto, Ontario
M5G 1V2

Brendan Bissell (LSO# 40354V)
Tel: 416-597-6489
Fax: 416-597-3370
bissell@gsnh.com

STATEMENT OF DEFENCE

1. The defendant, Sandra Youssef (“Defendant”) is the wife of John Gerges and a pharmacist. She worked out of the pharmacy owned by St. Mary Cooksville Pharma Inc. (“St. Mary”) She resides in Toronto Ontario.
2. The Defendant has no knowledge of paragraphs 2, 4, 5, 8 and 9 of the Statement of Claim.
3. The Defendant denies the allegations contained in paragraph 1, 3, 6, 10, 11, 12, 13, 14 and 15 of the Statement of Claim.
4. The documentation signed by the Defendant will hereinafter be referred to as the “Guarantee Documentation”.
5. The Defendant states that the provisions of the Guarantee Documentation referred to in paragraph 7 are part of the Guarantee Documentation.
6. The Defendant admits paragraph 11 but states that the plaintiff had no right to demand payment from the Defendant.
7. The Defendant objects to the commencement of this action in Milton. Milton has no connection whatsoever to any of the matters that are the subject matter of this action.
8. The Defendant states that the Guarantee Documentation must be construed strictly.
9. The Defendant states that the Guarantee Documentation is inconsistent and void for uncertainty including that the Guarantee Documentation cannot be both a guarantee obligation and an indemnity obligation.

10. The Defendant states that the Guarantee Documentation is contrary to public policy. The plaintiff has drafted a document entitled “guarantee” that continues the obligations of the “guarantor” even if the plaintiff has committed an illegal act or other fraudulent or immoral business conduct, which relates to or affects any of the loans that are alleged to be the subject of the Guarantee Documentation signed by the Defendant. As a result, the guarantee documentation by its own terms is unenforceable. Furthermore, the guarantee documentation and the plaintiff’s conduct ignore the obligation to act lawfully and in good faith allowing the plaintiff to engage in improper behaviour and wrongful acts and omissions, in that the Guarantee Documentation states that liability under the Guarantee Documentation will not be limited, reduced or affected *inter alia* by (i) any breach of any duty or negligence, (ii) any fraud and (iii) any event or conduct that may be a defence to the defendant and reports to excuse or absolve the plaintiff for such conduct.

11. The Guarantee Documentation does not prohibit nor prevent the defence of equitable set off.

12. For all material information required to be told to the Defendant prior to her signing the Guarantee Documentation, the plaintiff intended to use John as an agent of the plaintiff, and appointed John Gerges (“John”) as its agent and authorized John to communicate information that the plaintiff intended to be provided or not provided to the Defendant, before the Defendant decided whether to sign the Guarantee Documentation.

13. The Defendant never met with nor spoke to any representatives of the plaintiff. The plaintiff knew and intended this.

14. The Guarantee Documentation does not prohibit nor prevent the defence of innocent misrepresentation nor negligent misrepresentation, on which representations the Defendant relied which representations were made by the plaintiff through its agent, John.

15. The plaintiff knew that John advised the Defendant prior to the Defendant signing the Guarantee Documentation that:

- (i) there was no risk in signing the Guarantee Documentation in that there was more than sufficient value in each of the pharmacy businesses to cover the amounts being borrowed from the plaintiff;
- (i) the Defendant was doing a favour for John and the plaintiff when she provided the signed paperwork to allow the plaintiff to proceed with the loan for the business for St. Mary which is the subject matter of this action;
- (ii) the plaintiff believed that the Defendant had few assets and that the plaintiff did not rely on the Defendant when it decided to provide the loans for these businesses. Furthermore, the plaintiff knew and intended that it was not necessary for the Defendant to provide a net worth statement nor any information about the assets owned by the Defendant, as the plaintiff never intended to rely on the covenant of the Defendant;
- (iii) the plaintiff was supportive of the businesses and the plaintiff was knowledgeable about the pharmacy business and industry and knew that if there was a sale of any of the pharmacy businesses related to the Guarantee

Documentation, that the plaintiff would provide financing to any person who was successful, experienced in the industry and a legitimate purchaser.

16. The plaintiff knew that John, as agent of the plaintiff, when he delivered the initial Guarantee Documentation to the Defendant, did not tell the Defendant that:

- (i) the plaintiff was intending to change its business model and no longer would be financing pharmacy businesses;
- (ii) there were in excess of \$20 million of loans being made to pharmacy businesses involving John and that this was a high-risk loan for which the Defendant was asked to sign Guarantee Documentation;
- (iii) the risk associated with the loan transaction that is the subject matter of this action, was significant if John was no longer able to be a pharmacist;
- (iv) the plaintiff had permitted John to choose the lawyer for the Defendant to provide advice related to the Guarantee Documentation and, in particular, to use John's lawyer who was also the lawyer for the corporations that operated pharmacy businesses and that borrowed money from the plaintiff, to provide legal advice to the Defendant before signing the Guarantee Documentation, to save legal costs and for other reasons known to the plaintiff and John but unknown to the Defendant; and,

- (v) that lawyer was not an independent lawyer and as a result the Defendant would not receive independent legal advice. This was known to the plaintiff.

17. The Defendant did not receive independent legal advice. The Defendant did not understand the risks involved nor was she told the risks prior to signing of the Guarantee Documentation. This was known to the plaintiff.

18. If the Defendant had been told about the material facts pleaded herein and the risks associated with signing the Guarantee Documentation, she would never have signed the Guarantee Documentation. This was known to the plaintiff.

19. The Defendant states that other material information about the loans being made to the pharmacy businesses involving John was not told to the Defendant, all the particulars are which are known to John and the plaintiff and unknown to the Defendant.

20. The plaintiff knew that the Defendant was not being told of the magnitude and scope of the amount of the loans that were being advanced to all of the pharmacy businesses involving John and how that risk was directly related to all of the loans, that grew to in excess of \$20,000,000 made by the plaintiff to the pharmacy businesses which depended on the relationship between John and the plaintiff. The plaintiff knew the Defendant was not being told all of this material information before she signed any of the Guarantee Documentation that is the subject matter of this action.

21. The advice provided by the lawyer, chosen by John was brief and insufficient to ensure that the Defendant understood the effect of the Guarantee Documentation she was signing and the

risks involved in the cumulative loan transactions involving the plaintiff and John. The plaintiff knew that this was taking place in light of the information that it was told by John, or was known to its agent John, as a result of this relationship of the plaintiff with John.

The Sales of the Pharmacy Business

22. The Defendant pleads that the account managers of the plaintiff, Chris Graham (“Chris”), Steve Wasylyszyn (“Steve”) and Dan Gilchrist (“Dan”) encouraged John to sell the pharmacy businesses in order to pay down the loans made by the plaintiff to John and the pharmacy businesses.

23. John obtained a written offer in April 2020 for \$3.2 million plus the cost of the inventory, with regard to the two of the pharmacy business owned and operated by St. Mary.

24. These offers were obtain from corporations of Kyrollos Rofeal (“Kryollos”) who was a bona fide purchaser, an experienced businessman and pharmacist, who was in the pharmacy business and owned a number of pharmacies.

25. This sale, would likely have generated sufficient funds to pay the loan with regard to St. Mary, or reduce it significantly. The plaintiff knew this. All the particulars of this are known to the plaintiff and unknown to the Defendant.

26. The Defendant pleads that the plaintiff knew the offer came from an experienced pharmacist in the business and a person who owned a number of pharmacy businesses. Kyrollos offered to purchase eight pharmacy businesses involving John for in excess of \$8,000,000.

27. The account managers had represented to John that the plaintiff would finance the purchaser, Kyrollos, of those businesses as the account managers were aware that he was a bona fide purchaser and the account managers were unaware of the plaintiff's intention to get out of the business of financing pharmacy businesses.

28. Furthermore, unknown to the account managers at all material times, a principal of the plaintiff, Daryl MacLellan ("Daryl"), wanted to obtain the benefit of the true value of these pharmacy businesses and other pharmacy businesses, directly or indirectly, all the particulars of which are known to the plaintiff and unknown to the Defendant.

29. To accomplish this the plaintiff decided to manufacture or connive a default of the loans involving the pharmacy businesses in which John was involved, that are the subject matter of this proceeding and other legal proceedings, and other pharmacy businesses all the particulars of which are known to the plaintiff and unknown to the Defendant. The objective of the plaintiff was to control the sale of the pharmacy businesses, so that the pharmacy businesses could be sold by a court appointed receiver, at prices less than their true value.

30. The purpose of this court appointed receivership was to have the pharmacy businesses put up for sale in circumstances where the price would be adversely effected and the pharmacy businesses could be purchased at a deflated price through court proceedings.

31. To accomplish this, the plaintiff, in part, relied on an alleged cross-default provision. This was based on an incorrect interpretation of the Guarantee Documentation prepared and relied on by the plaintiff as security for the loans made by the plaintiff for all of the pharmacy businesses

involving John, all the particulars of which are known to the plaintiff and unknown to the Defendant.

32. There was no cross-default provision that the plaintiff was able to rely upon to manipulate or allege default as against the borrowers of the loans involving the pharmacy businesses including St. Mary. The plaintiff made an improper demand of the loans to thereby trigger enforcement rights including the appointment of a court appointed receiver and the enforcement of the Guarantee Documentation.

33. The plaintiff then took steps to enforce these loans. One of the steps it took was to have a court appointed receiver appointed for these pharmacy businesses that are the subject matter of this action and other actions.

34. The purchaser's principal, Kryollos, intended to purchase a number of the pharmacy businesses with the cooperation and support of the plaintiff. All the particulars of this are known to the plaintiff and John and unknown to the Defendant.

35. This purchaser was encouraged by Chris, Steve and Dan, the account managers, to await the plaintiff's review. However, the account managers advised John that these offers by Kryollos' corporations were commercially reasonable sales at reasonable prices.

36. The plaintiff thereby knew that the proceeds of these sales would pay a significant portion of the amounts borrowed by the pharmacy businesses from the plaintiff, all the particulars of which are known to the plaintiff and unknown to the Defendant.

37. However, even though Chris, Steve and Dan were supportive of this approach taken by John, the plaintiff delayed responding to the offers. The purchaser Kryollos did not continue after approximately 3 to 4 months and thereafter invested his funds elsewhere.

38. The account managers were subsequently terminated by the plaintiff when it completed its change in policy as they no longer required those employees who had experience in financing pharmacy businesses, to work for the plaintiff.

39. This change in policy by the plaintiff has made these assets less marketable and has rendered them less valuable, all the particulars of which are known to the plaintiff and unknown to the Defendant. This was known and intended by the plaintiff and is in breach of the plaintiff's obligation to act lawfully and in good faith. The plaintiff is responsible and accountable for its breach of duty, breach of contract and wrongful conduct.

40. The Defendant states that the plaintiff materially altered the transaction that is the subject of the Guarantee Documentation.

41. As a result, the amount of any debt owed to the plaintiff would have been reduced if the plaintiff had not acted improvidently on the sale of the assets that secured the amounts owed to the plaintiff.

42. The Defendant pleads the defence of equitable set off as a result of the negligence or, in the alternative, intentional conduct of the plaintiff.

43. The Defendant is entitled to an accounting from the plaintiff of the amount owed, if any, taking into account the amount that the Defendant is entitled to equitably set off from the amount claimed by the plaintiff.

44. The defendant asks that this action be dismissed with costs.

COUNTERCLAIM

45. The plaintiff by counterclaim, Sandra Youssef (“Sandra”) claims as against the Defendants to the counterclaim:

- (a) Judgment declaring that St. Mary is not indebted to the plaintiff;
- (b) Judgment declaring that Sandra is not indebted to the plaintiff;
- (c) in the alternative, Sandra claims an accounting of the amount owed by St. Mary to the plaintiff;
- (d) judgment declaring that John Gerges was the agent of the plaintiff in all the dealings involving the plaintiff and Sandra and that the plaintiff is bound by the acts and words of the Defendant, John Gerges, that were done or said to Sandra;
- (e) judgment declaring that there is no general cross-default provision in the Guarantee Documentation of the plaintiff that is the subject matter of this action;
- (f) an order declaring that the plaintiff breached the loan agreement with St. Mary;

- (g) the costs of the counterclaim on partial indemnity basis or, in the alternative, on a substantial indemnity basis as against CWB Maximum Financial Inc. plus all applicable taxes; and,
- (h) prejudgment interest in accordance with section 128 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended;
- (i) post judgment interest in accordance with section 129 of the *Courts of Justice Act*; and,
- (j) Such further and other Relief as to this Honourable Court may seem just.

46. Sandra repeats and relies upon the allegations in the Statement of Defence in support of the Counterclaim.

47. St. Mary is a corporation that was put into receivership as a result of the steps taken by the plaintiff;

48. Sandra states that there were other purchasers who were interested in buying pharmacy businesses including Essam Siha for the Apothecary Shop, Suzanne Morcos for the Riverhill Pharmacy, Khan Qaisar for the Old Walkerville Pharmacy as well as the eight pharmacy businesses that Kryollos had offered to purchase, all the particulars of which are known to the plaintiff and unknown to Sandra.

49. Sandra states that the pharmacy industry is a small, well known industry to those involved in it and the conduct of the plaintiff adversely affected the reputation of these pharmacy businesses

in which John was involved in the pharmacy industry and the market for St. Mary and other pharmacy businesses in which John was involved.

50. The plaintiff knew that its conduct would adversely and significantly affect the value of the pharmacy businesses financed by the plaintiff, all the particulars of which are known to the plaintiff and unknown to Sandra.

51. Sandra states that the conduct of the plaintiff was dishonest performance of the agreements made with John and St. Mary for the sale and financing of this pharmacy business from the amounts claimed by the plaintiff.

52. Sandra claims that St. Mary is entitled to set off the amounts of money that would have been received by the plaintiff on the sale of St. Mary had the plaintiff acted providently and had it followed the representations made by Chris, Steve and Dan with regard to the sale of the pharmacy businesses. Sandra seeks a declaratory judgment that St. Mary is not indebted to the plaintiff or that the amount claimed by the plaintiff should be reduced accordingly. Sandra claims entitlement to equitably setoff the amount of damages suffered as a result of the loss of the sale of St. Mary, which proceeds would have reduced or eliminated the amount claimed by the plaintiff. Sandra claims an accounting and that any judgment be based on that accounting.

53. Sandra asks for leave *nun pro tunc*, if leave is required, to commence the action as against St. Mary. However, St. Mary is joined as a party to this action only for the purpose of obtaining declaratory orders that they are not indebted to the plaintiff or that it is indebted to the plaintiff for an amount far less than the amount claimed in this proceeding. As a result, the declaratory orders

sought are only for the benefit of St. Mary. No costs, damages, property or other such relief is claimed from St. Mary, as it is made a party only for the purpose of the declaratory orders sought.

54. St. Mary is a necessary party to this proceeding.

55. Sandra states that the proper venue of this action is Toronto.

RCP-E 18A (JULY 1, 2007)

May 28, 2021

**SOLMON ROTHBART TOURGIS
SLODOVNICK LLP**

Barristers
375 University Avenue
Suite 701
Toronto, Ontario
M5G 2J5

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msolmon@srtslegal.com
Tel: 416-947-1093 (Ext. 333)
Fax: 416-947-0079

Lawyers for the defendant / plaintiff from
counterclaim

RCP-E 27B (July 1, 2007)

CWB MAXIUM FINANCIAL INC.
Plaintiff
SANDRA YOUSSEF
Plaintiff by Counterclaim

-and- SANDRA YOUSSEF
Defendant
CWB MAXIUM FINANCIAL INC. et al.
Defendants by Counterclaim

Court File No. CV-21-00001025-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

PROCEEDING COMMENCED AT
MILTON

STATEMENT OF DEFENCE AND COUNTERCLAIM

SOLMON ROTHBART TOURGIS SLODOVNICK LLP
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Lawyers for the defendant / plaintiff by counterclaim

File Number: 18639

RCP-E 4C (September 1, 2020)

Court File No. CV - 21 - 00000997 - 0000

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

(Court Seal)

CWB MAXIUM FINANCIAL INC.

Plaintiff

and

CHUN-HO CHAN

Defendant

AND B E T W E E N:

CHUN-HO CHAN

Plaintiff by Counterclaim

and

CWB MAXIUM FINANCIAL INC., JOHN GERGES and MAPLE MEDI
PHARMA INC.

Defendants by Counterclaim

STATEMENT OF DEFENCE AND COUNTERCLAIM

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Date _____ Issued by _____
Local Registrar

Address of 491 Steeles Avenue East
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TO: **MILLER THOMSON LLP**

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Asim Iqbal (LSO# 61884B)
Tel: 416-595-8596
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aiqbal@millerthomson.com

Lawyers for the plaintiff / defendant by counterclaim

TO: **JOHN GERGES**

15 Mill street East
Tilbury, Ontario
N0P 2L0

Defendant by Counterclaim

TO: **GOLDMAN SLOAN NASH & HABER LLP**

Barristers and Solicitors
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Brendan Bissell (LSO# 40354V)
Tel: 416-597-6489
Fax: 416-597-3370
bissell@gsnh.com

Lawyer for the receiver, msi Spergel inc.

AND TO: **MAPLE MEDI PHARMA INC.**

Defendant by Counterclaim

c/o GOLDMAN SLOAN NASH & HABER LLP
Barristers and Solicitors
480 University Avenue
Suite 1600
Toronto, Ontario
M5G 1V2

Brendan Bissell (LSO# 40354V)
Tel: 416-597-6489
Fax: 416-597-3370
bissell@gsnh.com

STATEMENT OF DEFENCE

1. The defendant, Chun-Ho Chan (“Defendant”) is a pharmacist and resides in Toronto Ontario. He is a ten percent shareholder of Maple Medi Pharma Inc. (“Maple”). This was known to the plaintiff.
2. The Defendant has no knowledge of paragraphs 2, 4, 5, 8 and 9 of the Statement of Claim.
3. The Defendant denies the allegations contained in paragraph 1, 3, 6, 10, 11, 12, 13, 14 and 15 of the Statement of Claim.
4. The documentation signed by the Defendant will hereinafter be referred to as the “Guarantee Documentation”.
5. The Defendant states that the provisions of the Guarantee Documentation referred to in paragraph 7 are part of the Guarantee Documentation.
6. The Defendant admits paragraph 11 but states that the plaintiff had no right to demand payment from the Defendant.
7. The Defendant objects to the commencement of this action in Milton. Milton has no connection whatsoever to any of the matters that are the subject matter of this action.
8. The Defendant states that the Guarantee Documentation must be construed strictly.
9. The Defendant states that the Guarantee Documentation is inconsistent and void for uncertainty including that the Guarantee Documentation cannot be both a guarantee obligation and an indemnity obligation.

10. The Defendant states that the Guarantee Documentation is contrary to public policy. The plaintiff has drafted a document entitled “guarantee” that continues the obligations of the “guarantor” even if the plaintiff has committed an illegal act or other fraudulent or immoral business conduct, which relates to or affects any of the loans that are alleged to be the subject of the Guarantee Documentation signed by the Defendant. As a result, the guarantee documentation by its own terms is unenforceable. Furthermore, the guarantee documentation and the plaintiff’s conduct ignore the obligation to act lawfully and in good faith allowing the plaintiff to engage in improper behaviour and wrongful acts and omissions, in that the Guarantee Documentation states that liability under the Guarantee Documentation will not be limited, reduced or affected *inter alia* by (i) any breach of any duty or negligence, (ii) any fraud and (iii) any event or conduct that may be a defence to the defendant and reports to excuse or absolve the plaintiff for such conduct.

11. The Guarantee Documentation does not prohibit nor prevent the defence of equitable set off.

12. For all material information required to be told to the Defendant prior to his signing the Guarantee Documentation, the plaintiff intended to use John as an agent of the plaintiff, and appointed John Gerges (“John”) as its agent and authorized John to communicate information that the plaintiff intended to be provided or not provided to the Defendant, before the Defendant decided whether to sign the Guarantee Documentation.

13. The Defendant never met with nor spoke to any representatives of the plaintiff. The plaintiff knew and intended this.

14. The Guarantee Documentation does not prohibit nor prevent the defence of innocent misrepresentation nor negligent misrepresentation, on which representations the Defendant relied which representations were made by the plaintiff through its agent, John.

15. The plaintiff knew that John advised the Defendant prior to the Defendant signing the Guarantee Documentation that:

- (i) there was no risk in signing the Guarantee Documentation in that there was more than sufficient value in each of the pharmacy businesses to cover the amounts being borrowed from the plaintiff;
- (i) the Defendant was doing a favour for John and the plaintiff when he provided the signed paperwork to allow the plaintiff to proceed with the loan for the business owned and operated by St. Mary;
- (ii) the plaintiff believed that the Defendant had few assets of value other than his interest in Maple and that the plaintiff did not rely on the Defendant when it decided to provide the loans for these businesses. Furthermore, the plaintiff knew and intended that it was not necessary for the Defendant to provide a net worth statement or any information about the assets owned by the Defendant, as the plaintiff never intended to rely on the covenant of the Defendant;
- (iii) the plaintiff was supportive of the businesses and that the plaintiff was knowledgeable about the pharmacy business and industry and knew that if there was a sale of any of the pharmacy businesses related to the Guarantee

Documentation, that the plaintiff would provide financing to any person who was successful, experienced in the industry and a legitimate purchaser.

16. The plaintiff knew that John, as agent of the plaintiff, when he delivered the initial Guarantee Documentation to the Defendant, did not tell the Defendant that:

- (i) the plaintiff was intending to change its business model and no longer would be financing pharmacy businesses;
- (ii) there were in excess of \$20 million of loans being made to pharmacy businesses involving John and that this was a high-risk loan for which the Defendant was asked to sign Guarantee Documentation;
- (iii) the risk associated with the loan transaction that is the subject matter of this action, was significant if John was no longer able to be a pharmacist;
- (iv) the plaintiff had permitted John to choose the lawyer for the Defendant to provide advice related to the Guarantee Documentation and, in particular, use John's lawyer who was also the lawyer for the corporations that borrowed money from the plaintiff that operated pharmacy businesses, to provide legal advice to the Defendant before signing the Guarantee Documentation, to save legal costs and for other reasons known to the plaintiff and John but unknown to the Defendant; and,

- (v) that lawyer was not an independent lawyer and as a result the Defendant would not receive independent legal advice. This was known to the plaintiff.

17. The Defendant did not receive independent legal advice. The Defendant did not understand the risks involved nor was he told the risks prior to signing of the Guarantee Documentation. This was known to the plaintiff.

18. If the Defendant had been told about the material facts pleaded herein and the risks associated with signing the Guarantee Documentation, he would never have signed the Guarantee Documentation. This was known to the plaintiff.

19. The Defendant states that other material information about the loans being made to the pharmacy businesses involving John was not told to the Defendant, all the particulars are which are known to John and the plaintiff and unknown to the Defendant.

20. The plaintiff knew that the Defendant was not being told of the magnitude and scope of the amount of the loans that were being advanced to all of the pharmacy businesses involving John and how that risk was directly related to all of the loans, that grew to in excess of \$20,000,000 made by the plaintiff to the pharmacy businesses which depended on the relationship between John and the plaintiff. The plaintiff knew the Defendant was not being told all of this material information before he signed any of the Guarantee Documentation that is the subject matter of this action.

21. The advice provided by the lawyer, chosen by John was brief and insufficient to ensure that the Defendant understood the effect of the Guarantee Documentation he was signing and the

risks involved in the cumulative loan transactions involving the plaintiff and John. The plaintiff knew that this was taking place in light of the information that it was told by John, or was known to its agent John, as a result of this relationship of the plaintiff with John.

The Sales of the Pharmacy Business

22. The Defendant pleads that the account managers of the plaintiff, Chris Graham (“Chris”), Steve Wasylyszyn (“Steve”) and Dan Gilchrist (“Dan”) encouraged John to sell the pharmacy businesses in order to pay down the loans made by the plaintiff to John and the pharmacy businesses.

23. John obtained a written offer in April 2020, for \$1 million plus the cost of the inventory of the pharmacy business, with regard to the pharmacy business owned and operated by Maple .

24. These offers were obtain from corporations of Kyrollos Rofeal (“Kryollos”) who was a bona fide purchaser, an experienced businessman and pharmacist, who was in the pharmacy business and owned a number of pharmacies.

25. This sale would have generated more than sufficient funds to pay the loan or part of the loan with regard to this pharmacy business. The plaintiff knew this. All the particulars of this are known to the plaintiff and unknown to the Defendant.

26. The Defendant pleads that the plaintiff knew the offer came from an experienced pharmacist in the business and a person who owned a number of pharmacy businesses. Kyrollos offered to purchase eight pharmacy businesses involving John for in excess of \$8,000,000.

27. The account managers had represented to John that the plaintiff would finance the purchaser, Kyrollos, of those businesses as the account managers were aware that he was a bona fide purchaser and the account managers were unaware of the plaintiff's intention to get out of the business of financing pharmacy businesses.

28. Furthermore, unknown to the account managers at all material times, a principal of the plaintiff, Daryl MacLellan ("Daryl"), wanted to obtain the benefit of the true value of these pharmacy businesses and other pharmacy businesses, directly or indirectly, all the particulars of which are known to the plaintiff and unknown to the Defendant.

29. To accomplish this the plaintiff decided to manufacture or connive a default of the loans involving the pharmacy businesses in which John was involved, that are the subject matter of this proceeding and other legal proceedings, and other pharmacy businesses all the particulars of which are known to the plaintiff and unknown to the Defendant. The objective of the plaintiff was to control the sale of the pharmacy businesses, so that the pharmacy businesses could be sold by a court appointed receiver, at prices less than their true value.

30. The purpose of this court appointed receivership was to have the pharmacy businesses put up for sale in circumstances where the price would be adversely effected and the pharmacy businesses could be purchased at a deflated price through court proceedings.

31. To accomplish this, the plaintiff, in part, relied on an alleged cross-default provision. This was based on an incorrect interpretation of the Guarantee Documentation prepared and relied on by the plaintiff as security for the loans made by the plaintiff for all of the pharmacy businesses

involving John, all the particulars of which are known to the plaintiff and unknown to the Defendant.

32. There was no cross-default provision that the plaintiff was able to rely upon to manipulate or allege default as against the borrowers of the loans involving the pharmacy businesses including Maple. The plaintiff made an improper demand of the loans to thereby trigger enforcement rights including the appointment of a court appointed receiver and the enforcement of the Guarantee Documentation.

33. The plaintiff then took steps to enforce these loans. One of the steps it took was to have a court appointed receiver appointed for these pharmacy businesses that are the subject matter of this action and other actions.

34. The purchaser's principal, Kryollos, intended to purchase a number of the pharmacy businesses with the cooperation and support of the plaintiff. All the particulars of this are known to the plaintiff and John and unknown to the Defendant.

35. This purchaser was encouraged by Chris, Steve and Dan, the account managers, to await the plaintiff's review. However, the account managers advised John that these offers by Kryollos' corporations were commercially reasonable sales at reasonable prices.

36. The plaintiff thereby knew that the proceeds of these sales would pay a significant portion of the amounts borrowed by the pharmacy businesses from the plaintiff, all the particulars of which are known to the plaintiff and unknown to the Defendant.

37. However, even though Chris, Steve and Dan were supportive of this approach taken by John, the plaintiff delayed responding to the offers. The purchaser Kryollos did not continue after approximately 3 to 4 months and thereafter invested his funds elsewhere.

38. The account managers were subsequently terminated by the plaintiff when it completed its change in policy as they no longer required those employees who had experience in financing pharmacy businesses, to work for the plaintiff.

39. This change in policy by the plaintiff has made these assets less marketable and has rendered them less valuable, all the particulars of which are known to the plaintiff and unknown to the Defendant. This was known and intended by the plaintiff and is in breach of the plaintiff's obligation to act lawfully and in good faith. The plaintiff is responsible and accountable for its breach of duty, breach of contract and wrongful conduct.

40. The Defendant states that the plaintiff materially altered the transaction that is the subject of the Guarantee Documentation.

41. As a result, the amount of any debt owed to the plaintiff would have been reduced if the plaintiff had not acted improvidently on the sale of the assets that secured the amounts owed to the plaintiff.

42. The Defendant pleads the defence of equitable set off as a result of the negligence or, in the alternative, intentional conduct of the plaintiff.

43. The Defendants are entitled to an accounting from the plaintiff of the amount owed, if any, taking into account the amount that the Defendant is entitled to equitably set off from the amount claimed by the plaintiff.

44. The Defendant asks that this action be dismissed with costs.

COUNTERCLAIM

45. The plaintiff by counterclaim, Chun-Ho Chan (“Chun-Ho”) claims as against the Defendants to the counterclaim:

- (a) Judgment declaring that Maple is not indebted to the plaintiff;
- (b) Judgment declaring that Chun-Ho is not indebted to the plaintiff;
- (c) in the alternative, Chun-Ho claims an accounting of the amount owed by Maple to the plaintiff and judgment declaring that ten percent of that amount is the amount owed by Chun-Ho to the plaintiff;
- (d) in the further alternative Chun-Ho claims rectification of the Guarantee Documentation to reflect the true intention of the parties (the plaintiff, John and Chun-Ho) that Chun-Ho is only responsible for ten percent of any shortfall of the amount found to be due and owing to the plaintiff with regard to the loan made to Maple;

- (e) judgment declaring that John Gerges was the agent of the plaintiff in all the dealings involving the plaintiff and Chun-Ho and that the plaintiff is bound by the acts and words of the Defendant, John Gerges, that were done or said to Chun-Ho;
- (f) judgment declaring that there is no general cross-default provision in the Guarantee Documentation of the plaintiff that is the subject matter of this action;
- (g) an order declaring that the plaintiff breached the loan agreement with Maple;
- (h) contribution and indemnity from John Gerges for any amount found due and owing by Chun-Ho to the plaintiff and judgment accordingly;
- (i) the costs of the counterclaim on partial indemnity basis or, in the alternative, on a substantial indemnity basis as against the plaintiff and John plus all applicable taxes; and,
- (j) prejudgment interest in accordance with section 128 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended;
- (k) post judgment interest in accordance with section 129 of the *Courts of Justice Act*; and,
- (l) Such further and other Relief as to this Honourable Court may seem just.

46. Chun-Ho repeats and relies upon the allegations in the Statement of Defence in support of the Counterclaim.

47. Maple is a corporation that was put into receivership as a result of the steps taken by the plaintiff;

48. Chun-Ho states that there were other purchasers who were interested in buying pharmacy businesses including Essam Siha for the Apothecary Shop, Suzanne Morcos for the Riverhill Pharmacy, Khan Qaisar for the Old Walkerville Pharmacy as well as the eight pharmacy businesses that Kryollos had offered to purchase.

49. Chun-Ho states that the pharmacy industry is a small, well known industry to those involved in it and the conduct of the plaintiff adversely affected the reputation of these pharmacy businesses in which John was involved in the pharmacy industry and the market for Maple and other pharmacy businesses in which John was involved.

50. The plaintiff knew that its conduct would adversely and significantly affect the value of the pharmacy businesses financed by the plaintiff, all the particulars of which are known to the plaintiff and unknown to Chun-Ho.

51. Chun-Ho states that the conduct of the plaintiff was dishonest performance of the agreements made with John and Maple for the sale and financing of this pharmacy business.

52. Chun-Ho claims that Maple is entitled to set off the amounts of money that would have been received by the plaintiff on the sale of Maple had the plaintiff acted providently and had it followed the representations made by Chris, Steve and Dan with regard to the sale of the pharmacy businesses. Chun-Ho seeks a declaratory judgment that Maple is not indebted to the plaintiff or that the amount claimed by the plaintiff should be reduced accordingly. Chun-Ho claims entitlement to equitably setoff the amount of damages suffered as a result of the loss of the sale of

Maple, which proceeds would have reduced or eliminated the amount claimed by the plaintiff. Chun-Ho claims an accounting and that any judgment be based on that accounting.

53. Chun-Ho asks for leave *nun pro tunc*, if leave is required, to commence the action as against Maple in receivership. However, Maple is joined as a party to this action only for the purpose of obtaining declaratory orders that it is not indebted to the plaintiff or that it is indebted to the plaintiff for an amount far less than the amount claimed in this proceeding. As a result, the declaratory orders sought are only for the benefit of Maple. No costs, damages, property or other such relief is claimed from Maple as a party for the purpose of the declaratory orders sought.

54. Maple is a necessary party to this proceeding.

55. As a result of the misrepresentations made by John, as pleaded herein, should John be found responsible as the agent of the plaintiff, or in the alternative, if he made those representations negligently to Chun-Ho, which representations were material to Chun-Ho and on which he relied, and with whom Chun-Ho had a special relationship of trust, to induce Chun-Ho to sign the Guarantee Documentation, Chun-Ho claims full indemnity from John or in the alternative contribution by John for any amounts for which Chun-Ho is found responsible to the plaintiff.

Rectification

56. The plaintiff knew that Chun-Ho at all times had a ten percent interest as a shareholder of Maple.

57. The agent of the plaintiff, John, told the plaintiff that Chun-Ho only had a ten percent interest in Maple.

58. John represented to Chun-Ho that if any liability arose under the Guarantee Documentation that Chun-Ho would only be responsible for ten percent of any shortfall, which shortfall was unlikely, should the business owned and operated by Maple have to be sold.

59. The plaintiff knew that John made this representation to Chun-Ho, authorized John to make that representation and knew that Chun-Ho relied on that representation.

60. The common intention of the parties to the Guarantee Documentation was that Chun-Ho would only be responsible for ten percent of any shortfall of the loan made by the plaintiff to Maple.

61. The Guarantee Documentation was supposed to include that limitation of liability. The Guarantee Documentation was drafted in error in that it failed to reflect the true intention of the parties and failed to include a provision that Chun-Ho's liability was limited to ten percent of any shortfall.

62. Chun-Ho claims rectification of the Guarantee Documentation accordingly.

63. In the further alternative Chun-Ho states that the plaintiff, knowingly, through its agent, recklessly represented, not caring whether it was true or false, that Chun-Ho was only responsible for ten percent of any liability to the plaintiff as a result of any shortfall on the loan made by the plaintiff to Maple. They knew that Chun-Ho relied on that representation and was induced thereby to sign the Guarantee Documentation. As a result of this fraudulent misrepresentation Chun-Ho is not liable to the plaintiff, or in the alternative is only liable to the plaintiff for an amount no greater than ten percent of any shortfall owed by Maple to the plaintiff after the determination of the amount owed to the plaintiff on the accounting.

64. Chun-Ho states that the proper venue of this action is Toronto.

RCP-E 18A (JULY 1, 2007)

May 28, 2021

**SOLMON ROTHBART TOURGIS
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Lawyers for the defendant / plaintiff by
counterclaim

RCP-E 27B (July 1, 2007)

CWB MAXIUM FINANCIAL INC.
Plaintiff
CHUN-HO CHAN
Plaintiff by Counterclaim

-and- CHUN-HO CHAN
Defendant
CWB MAXIUM FINANCIAL INC. et al.
Defendants by Counterclaim

Court File No. CV - 21 - 00000997 - 0000

ONTARIO
SUPERIOR COURT OF JUSTICE

PROCEEDING COMMENCED AT
MILTON

STATEMENT OF DEFENCE AND COUNTERCLAIM

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Lawyers for the defendant / plaintiff by counterclaim

File Number: 18652

RCP-E 4C (September 1, 2020)

Court File No. CV-21-00000998-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

B E T W E E N:

CWB MAXIUM FINANCIAL INC.

Plaintiff

and

DIEP NGUYEN

Defendant

AND B E T W E E N:

DIEP NGUYEN

Plaintiff by Counterclaim

and

CWB MAXIUM FINANCIAL INC., JOHN GERGES, BLESS HUI PHARMA
INC., SJ EAST PHARMA INC., ST. MARY THEOTOKOS and STONEY
CREEK PHARMA INC.

Defendants by Counterclaim

STATEMENT OF DEFENCE AND COUNTERCLAIM

TO THE DEFENDANT(S) TO THE COUNTERCLAIM

A LEGAL PROCEEDING has been commenced against you by way of a Counterclaim in an action in this Court. The Claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS COUNTERCLAIM, you or an Ontario lawyer acting for you must prepare a Defence to Counterclaim in Form 27C prescribed by the *Rules of Civil Procedure*, serve it on the Plaintiff by counterclaim's lawyer or, where the Plaintiff by Counterclaim does not have a lawyer, serve it on the Plaintiff by Counterclaim, and file it, with proof of service, in this Court, WITHIN TWENTY DAYS after this Statement of Defence and Counterclaim is served on you.

If you are not already a party to the main action and you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

If you are not already a party to the main action, instead of serving and filing a Defence to Counterclaim, you may serve and file a Notice of Intent to Defend in Form 18B prescribed by the *Rules of Civil Procedure*. This will entitle you to ten more days within which to serve and file your defence to Counterclaim.

IF YOU FAIL TO DEFEND THIS COUNTERCLAIM, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

Date _____ Issued by _____
Local Registrar

Address of court office: 491 Steeles Avenue East
Milton, Ontario
L9T 1Y7

TO: **MILLER THOMSON LLP**
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Asim Iqbal (LSO# 61884B)
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Lawyers for the plaintiff / defendant by counterclaim

TO: **JOHN GERGES**
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Tilbury, Ontario
N0P 2L0

Defendant

TO: **GOLDMAN SLOAN NASH & HABER LLP**
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Lawyer for the receiver, msi Spergel inc.

AND TO: **BLESS HUI PHARMA INC.**
280 Spadina Avenue
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M5T 3A5

Defendant by Counterclaim

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12 Elizabeth Street
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Defendant by Counterclaim

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AND TO: **ST. MARY THEOTOKOS PHARMA INC.**
300 Spadina Avenue
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M5T 2E7

Defendant by Counterclaim

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AND TO: **STONEY CREEK PHARMA INC.**
800 Queenston Road
Stoney Creek, Ontario
L8G 2N4

Defendant by Counterclaim

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bissell@gsnh.com

Lawyer for the receiver, msi Spergel inc.

STATEMENT OF DEFENCE

1. The defendant, Diep Nguyen (“Defendant”) is 70 years of age. The Defendant is disabled and requires a wheelchair for his everyday needs. He has recently suffered through a divorce. He will not be able to work as a pharmacist in the near future.
2. The Defendant has no knowledge of paragraphs 2, 4, 5, 8, 9 and 10 of the Statement of Claim.
3. The Defendant denies the allegations contained in paragraph 1, 3, 6, 11, 12, 13, 14, 15, 16 and 17 of the Statement of Claim.
4. The documentation signed by the Defendant will hereinafter be referred to as the “Guarantee Documentation”.
5. The Defendant states that the provisions of the Guarantee Documentation referred to in paragraph 7 are part of the Guarantee Documentation.
6. The Defendant admits paragraph 11 but states that the plaintiff had no right to demand payment from the Defendant.
7. The Defendant objects to the commencement of this action in Milton. Milton has no connection whatsoever to any of the matters that are the subject matter of this action.
8. The Defendant states that the Guarantee Documentation must be construed strictly.

9. The Defendant states that the Guarantee Documentation is inconsistent and void for uncertainty including that the Guarantee Documentation cannot be both a guarantee obligation and an indemnity obligation.

10. The Defendant states that the Guarantee Documentation is contrary to public policy. The plaintiff has drafted a document entitled “guarantee” that continues the obligations of the “guarantor” even if the plaintiff has committed an illegal act or other fraudulent or immoral business conduct, which relates to or affects any of the loans that are alleged to be the subject of the Guarantee Documentation signed by the Defendant. As a result, the guarantee documentation by its own terms is unenforceable. Furthermore, the guarantee documentation and the plaintiff’s conduct ignore the obligation to act lawfully and in good faith allowing the plaintiff to engage in improper behaviour and wrongful acts and omissions, in that the Guarantee Documentation states that liability under the Guarantee Documentation will not be limited, reduced or affected *inter alia* by (i) any breach of any duty or negligence, (ii) any fraud and (iii) any event or conduct that may be a defence to the defendant and reports to excuse or absolve the plaintiff for such conduct.

11. The Guarantee Documentation does not prohibit nor prevent the defence of equitable set off.

12. For all material information required to be told to the Defendant prior to his signing the Guarantee Documentation, the plaintiff intended to use John as an agent of the plaintiff, and appointed John Gerges (“John”) as its agent and authorized John to communicate information that the plaintiff intended to be provided or not provided to the Defendant, before the Defendant decided whether to sign the Guarantee Documentation.

13. The Defendant never met with nor spoke to any representatives of the plaintiff. The plaintiff knew and intended this.

14. The Guarantee Documentation does not prohibit nor prevent the defence of innocent misrepresentation nor negligent misrepresentation, on which representations the Defendant relied which representations were made by the plaintiff through its agent, John.

15. The plaintiff knew that John advised the Defendant prior to the Defendant signing the Guarantee Documentation that:

- (i) there was no risk in signing the Guarantee Documentation in that there was more than sufficient value in each of the pharmacy businesses to cover the amounts being borrowed from the plaintiff;

- (i) the Defendant was doing a favour for John and the plaintiff when he provided the signed paperwork to allow the plaintiff to proceed with each of the loans for the businesses for the Four Corporations (as defined herein) that are the subject matter of this action;

- (ii) the plaintiff believed the Defendant had few assets of value and that the plaintiff did not rely on the Defendant when it decided to provide the loans for these businesses. Furthermore, the plaintiff knew and intended that it was not necessary for the Defendant to provide a net worth statement nor any information about the assets owned by the Defendant, as the plaintiff never intended to rely on the covenant of the Defendant;

- (iii) the plaintiff was supportive of the businesses and the plaintiff was knowledgeable about the pharmacy business and industry and knew that if there was a sale of any of the pharmacy businesses related to the Guarantee Documentation, that the plaintiff would provide financing to any person who was successful, experienced in the industry and a legitimate purchaser.

16. The plaintiff knew that John, as agent of the plaintiff, when he delivered the initial Guarantee Documentation to the Defendant, or thereafter, when new Guarantee Documentation was subsequently signed, did not tell the Defendant that:

- (i) the plaintiff was intending to change its business model and no longer would be financing pharmacy businesses;
- (ii) there were in excess of \$20 million of loans being made to pharmacy businesses involving John and that this was a high-risk loan for which the Defendant was asked to sign Guarantee Documentation;
- (iii) the risk associated with the loan transactions that are the subject matter of this action, was significant if John was no longer able to be a pharmacist;
- (iv) the plaintiff had permitted John to choose the lawyer for the Defendant to provide advice related to the Guarantee Documentation and, in particular, to use John's lawyer who was also the lawyer for the corporations that borrowed money from the plaintiff related to these Four Corporations that operated pharmacy businesses, to provide legal advice to the Defendant before signing the Guarantee Documentation, to save legal costs and for

other reasons known to the plaintiff and John but unknown to the Defendant; and,

- (v) that lawyer was not an independent lawyer and as a result the Defendant would not receive independent legal advice. This was known to the plaintiff.

17. The Defendant did not receive independent legal advice. The Defendant did not understand the risks involved nor was he told the risks prior to signing of the Guarantee Documentation. This was known to the plaintiff.

18. If the Defendant had been told about the material facts pleaded herein and the risks associated with signing the Guarantee Documentation, he would never have signed the Guarantee Documentation. The Defendant was at a retirement age or nearing retirement at the time. . This was known to the plaintiff.

19. The Defendant states that other material information about the loans being made to the pharmacy businesses involving John including the pharmacy businesses of the Four Corporations involved in this action, was not told to the Defendant, all the particulars are which are known to John and the plaintiff and unknown to the Defendant.

20. The plaintiff knew that the Defendant was not being told of the magnitude and scope of the amount of the loans that were being advanced to all of the pharmacy businesses involving John and how that risk was directly related to all of the loans, that grew to in excess of \$20,000,000 made by the plaintiff to the pharmacy businesses which depended on the relationship between John and the plaintiff. The plaintiff knew the Defendant was not being told all of this material

information before he signed any of the Guarantee Documentation that is the subject matter of this action.

21. The advice provided by the lawyer, chosen by John was brief and insufficient to ensure that the Defendant understood the effect of the Guarantee Documentation he was signing and the risks involved in the cumulative loan transactions involving the plaintiff and John. The plaintiff knew that this was taking place in light of the information that it was told by John, or was known to its agent John, as a result of this relationship of the plaintiff with John.

The Sales of the Pharmacy Business

22. The Defendant pleads that the account managers of the plaintiff, Chris Graham (“Chris”), Steve Wasylyszyn (“Steve”) and Dan Gilchrist (“Dan”) encouraged John to sell the pharmacy businesses in order to pay down the loans made by the plaintiff to John and the pharmacy businesses.

23. John obtained written offers for in excess of \$3.35 million plus the cost of the inventory with regard to the two of the pharmacy businesses, (i) SJ East Pharma Inc. for \$2.1 million in April 2020; and (ii) Stoney Creek Pharma Inc., \$1.25 million in April 2020.

24. These offers were obtain from corporations of Kyrollos Rofeal (“Kryollos”) who was a bona fide purchaser, an experienced businessman and pharmacist, who was in the pharmacy business and owned a number of pharmacies.

25. These sales, along with the sale of Bless Hui Pharma Inc. and St. Mary Theotokos Pharma Inc. business would have generated more than sufficient funds to pay the loans with regard to these

four pharmacy businesses. The plaintiff knew this. All the particulars of this are known to the plaintiff and unknown to the Defendant.

26. The Defendant pleads that the plaintiff knew the offers came from an experienced pharmacist in the business and a person who owned a number of pharmacy businesses. Kyrollos offered to purchase eight pharmacy businesses involving John for in excess of \$8,000,000.

27. The account managers had represented to John that the plaintiff would finance the purchaser, Kyrollos, of those businesses as the account managers were aware that he was a bona fide purchaser and the account managers were unaware of the plaintiff's intention to get out of the business of financing pharmacy businesses.

28. Furthermore, unknown to the account managers at all material times, a principal of the plaintiff, Daryl MacLellan ("Daryl"), wanted to obtain the benefit of the true value of these pharmacy businesses and other pharmacy businesses, directly or indirectly, all the particulars of which are known to the plaintiff and unknown to the Defendant.

29. To accomplish this the plaintiff decided to manufacture or connive a default of the loans involving the pharmacy businesses in which John was involved, that are the subject matter of this proceeding and other legal proceedings, and other pharmacy businesses all the particulars of which are known to the plaintiff and unknown to the Defendant. The objective of the plaintiff was to control the sale of the pharmacy businesses, so that the pharmacy businesses could be sold by a court appointed receiver, at prices less than their true value.

30. The purpose of this court appointed receivership was to have the pharmacy businesses put up for sale in circumstances where the price would be adversely effected and the pharmacy businesses could be purchased at a deflated price through court proceedings.

31. To accomplish this, the plaintiff, in part, relied on an alleged cross-default provision. This was based on an incorrect interpretation of the Guarantee Documentation prepared and relied on by the plaintiff as security for the loans made by the plaintiff for all of the pharmacy businesses involving John, all the particulars of which are known to the plaintiff and unknown to the Defendant.

32. There was no cross-default provision that the plaintiff was able to rely upon to manipulate or allege default as against the borrowers of the loans involving the Four Corporations that are the subject matter of this action. The plaintiff made an improper demand of the loans to thereby trigger enforcement rights including the appointment of a court appointed receiver and the enforcement of the Guarantee Documentation.

33. The plaintiff then took steps to enforce these loans. One of the steps it took was to have a court appointed receiver appointed for these pharmacy businesses that are the subject matter of this action and other actions.

34. The purchaser's principal, Kryollos, intended to purchase a number of the pharmacy businesses with the cooperation and support of the plaintiff. All the particulars of this are known to the plaintiff and John and unknown to the Defendant.

35. This purchaser was encouraged by Chris, Steve and Dan, the account managers, to await the plaintiff's review. However, the account managers advised John that these offers by Kryollos' corporations were commercially reasonable sales at reasonable prices.

36. The plaintiff thereby knew that he proceeds of these sales would pay a significant portion of the amounts borrowed by the pharmacy businesses from the plaintiff, all the particulars of which are known to the plaintiff and unknown to the Defendant.

37. However, even though Chris, Steve and Dan were supportive of this approach taken by John, the plaintiff delayed responding to the offers. The purchaser Kryollos did not continue after approximately 3 to 4 months and thereafter invested his funds elsewhere.

38. The account managers were subsequently terminated by the plaintiff when it completed its change in policy as they no longer required those employees who had experience in financing pharmacy businesses, to work for the plaintiff.

39. This change in policy by the plaintiff has made these assets less marketable and has rendered them less valuable, all the particulars of which are known to the plaintiff and unknown to the Defendant. This was known and intended by the plaintiff and is in breach of the plaintiff's obligation to act lawfully and in good faith. The plaintiff is responsible and accountable for its breach of duty, breach of contract and wrongful conduct.

40. The Defendant states that the plaintiff materially altered the transactions that are the subject of the Guarantee Documentation.

41. As a result, the amount of any debt owed to the plaintiff would have been reduced if the plaintiff had not acted improvidently on the sale of the assets that secured the amounts owed to the plaintiff.

42. The Defendant pleads the defence of equitable set off as a result of the negligence or, in the alternative, intentional conduct of the plaintiff.

43. The Defendants are entitled to an accounting from the plaintiff of the amount owed, if any, taking into account the amount that the Defendant is entitled to equitably set off from the amount claimed by the plaintiff.

44. The defendant, Diep Nguyen, asks that this action be dismissed with costs.

COUNTERCLAIM

45. The plaintiff by counterclaim, Diep Nguyen (Diep”) claims as against the Defendants to the counterclaim:

- (a) Judgment declaring that Bless Hui Pharma Inc. is not indebted to the plaintiff;
- (b) in the alternative, Diep claims an accounting of the amount owed by Bless Hui Pharma Inc. to the plaintiff;
- (c) Judgment declaring that SJ East Pharma Inc. is not indebted to the plaintiff;
- (d) in the alternative, Diep claims an accounting of the amount owed by SJ East Pharma Inc. to the plaintiff;

- (e) Judgment declaring that St. Mary Theotokos Pharma Inc. is not indebted to the plaintiff;
- (f) in the alternative, Diep claims an accounting of the amount owed by St. Mary Theotokos Pharma Inc. to the plaintiff;
- (g) Judgment declaring that Stoney Creek Pharma Inc. is not indebted to the plaintiff;
- (h) in the alternative, Diep claims an accounting of the amount owed by Stoney Creek Pharma Inc. to the plaintiff;
- (i) Judgment declaring that Diep is not indebted to the plaintiff;
- (j) judgment declaring that John Gerges was the agent of the plaintiff in all the dealings involving the plaintiff and Diep and that the plaintiff is bound by the acts and words of the Defendant, John Gerges, that were done or said to Diep;
- (k) judgment declaring that there is no general cross-default provision in the Guarantee Documentation of the plaintiff that is the subject matter of this action;
- (l) an order declaring that the plaintiff breached the loan agreement with Bless Hui Pharma Inc.;
- (m) an order declaring that the plaintiff breached the loan agreement with SJ East Pharma Inc.;
- (n) an order declaring that the plaintiff breached the loan agreement with St. Mary Theotokos Pharma Inc.;

- (o) an order declaring that the plaintiff breached the loan agreement with Stoney Creek Pharma Inc.;
- (p) an order declaring that the Four Corporations are bound by any judgment obtained in this proceeding;
- (q) the costs of the counterclaim on partial indemnity basis or, in the alternative, on a substantial indemnity basis as against CWB Maximum Financial Inc. and John plus all applicable taxes; and,
- (r) prejudgment interest in accordance with section 128 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended;
- (s) post judgment interest in accordance with section 129 of the *Courts of Justice Act*;
- (t) Such further and other Relief as to this Honourable Court may seem just.

46. Diep repeats and relies upon the allegations in the Statement of Defence in support of the Counterclaim.

47. Bless Hui Pharma Inc., SJ East Pharma Inc., St. Mary Theotokos Pharma Inc. and Stoney Creek Pharma Inc. (“Four Corporations”) are corporations that were put into receivership as a result of the steps taken by the plaintiff;

48. Diep states that there were other purchasers who were interested in buying pharmacy businesses including Essam Siha for the Apothecary Shop, Suzanne Morcos for the Riverhill

Pharmacy, Khan Qaisar for the Old Walkerville Pharmacy as well as the eight pharmacy businesses that Kryollos had offered to purchase.

49. Diep states that the pharmacy industry is a small, well known industry to those involved in it and the conduct of the plaintiff adversely affected the reputation of these pharmacy businesses in which John was involved in the pharmacy industry and the market for these Four Corporations and other pharmacy businesses in which John was involved.

50. The plaintiff knew that its conduct would adversely and significantly affect the value of the pharmacy businesses financed by the plaintiff, all the particulars of which are known to the plaintiff and unknown to Diep.

51. Diep states that the conduct of the plaintiff was dishonest performance of the agreements made with John and each of the Four Corporations for the sale and financing of these pharmacy businesses.

52. Diep claims that the Four Corporations are entitled to set off the amounts of money that would have been received by the plaintiff on the sale of the pharmacy businesses had the plaintiff acted providently and had it followed the representations made by Chris, Steve and Dan with regard to the sale of the pharmacy businesses. Diep seeks a declaratory judgment that the Four Corporations are not indebted to the plaintiff or that the amount claimed by the plaintiff should be reduced accordingly. Diep claims entitlement to equitably setoff the amount of damages suffered as a result of the loss of the sales of the businesses of the Four Corporations, which proceeds would have reduced or eliminated the amount claimed by the plaintiff. Diep claims an accounting and that any judgment be based on that accounting.

53. Diep asks for leave *nun pro tunc*, if leave is required, to commence the action as against the Four Corporations in receivership. However, they are joined as parties to this action only for the purpose of obtaining declaratory orders that they are not indebted to the plaintiff or that they are indebted to the plaintiff for an amount far less than the amounts claimed in this proceeding. As a result, the declaratory orders sought are only for the benefit of the Four Corporations that are the parties to this counterclaim. No costs, damages, property or other such relief is claimed from these Four Corporations that are made parties for the purpose of the declaratory orders sought.

54. The Four Corporations are necessary parties to this proceeding.

55. Diep states that the proper venue of this action is Toronto.

May 28, 2021

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Lawyers for the defendant / plaintiff by
counterclaim

RCP-E 27A (July 1, 2007)

CWB MAXIUM FINANCIAL INC.
Plaintiff
CWB MAXIUM FINANCIAL INC. et al.
Defendants by Counterclaim

-and- DIEP NGUYEN
Defendant
DIEP NGUYEN
Plaintiff by Counterclaim

Court File No. CV-21-00000998-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

PROCEEDING COMMENCED AT
MILTON

STATEMENT OF DEFENCE AND COUNTERCLAIM

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File Number: 18653

RCP-E 4C (September 1, 2020)

Court File No. CV-21-00000990-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

CWB MAXIMUM FINANCIAL INC.

Plaintiff

- and -

JOHN GERGES

Defendant

AND B E T W E E N:

JOHN GERGES

Plaintiff by Counterclaim

and

**CWB MAXIUM FINANCIAL INC., JM WESTVIEW PHARMA INC., MAPLE
MEDI PHARMA INC., RIVER HILL PHARMACY LTD. (FORMERLY BLESS
RIVER PHARMA INC.), ST. MARY THEOTOKOS PHARMA INC., STONEY
CREEK PHARMA INC., TORONTO APOTHECARY PHARMA INC and
WESTWAY HOLDINGS INC.**

Defendants by Counterclaim

**STATEMENT OF DEFENCE AND COUNTERCLAIM
OF JOHN GERGES**

1. Except as hereinafter expressly admitted, the Defendant, John Gerges, denies all allegations in the Statement of Claim. The Defendant specifically denies that the Plaintiff

is entitled to the relief claimed in paragraph 1 of the Statement of Claim or that he is indebted to the Plaintiff as alleged in paragraphs 1, 14 and 16 of the Statement of Claim. The Defendant also objects to the commencement of this action in Milton. Milton has no connection whatsoever to any of the matters that are the subject matter in this action.

2. The Defendant admits the allegations contained in paragraph 2, 3 and 4 of the Statement of Claim.
3. The documentation signed by the Defendant will hereinafter be referred to as the "Guarantee Documentation".
4. The Defendant states that the Guarantee Documentation must be construed strictly and pleads that the Guarantee Documentation is inconsistent and void for uncertainty including that the Guarantee Documentation cannot be both a guarantee obligation and an indemnity obligation. The Defendant also pleads that the Guarantee Documentation is contrary to public policy and by its own terms is unenforceable as it purports to exonerate the Plaintiff for and excuse unsavoury conduct and wrongful acts including commission of an illegal act or other fraudulent or immoral business conduct relating to or affects any of the loans that are alleged to be the subject of the Guarantee Documentation signed by the Defendant. In particular, the Defendant states that the Guarantee Documentation and the Plaintiff's conduct ignore the obligation to act lawfully and in good faith, opening the floodgates for improper behaviour and wrongful acts and omissions in that the Guarantee Documentation states that liability under the Guarantee Documentation will not be limited, reduced or affected inter alia by:

- (i) any breach of any duty or negligence;
- (ii) any fraud; and,
- (iii) any event that may be a defence available to the Defendant and purport to excuse and absolve the Plaintiff for such conduct.

5. Prior to his signing the Guarantee Documentation, the Plaintiff intended to use the Defendant as an agent of the Plaintiff, and appointed the Defendant as its agent and authorized the Defendant to communicate information that the Plaintiff intended to be provided to others. The Plaintiff advised the Defendant prior to the Defendant signing the Guarantee Documentation that:

- (i) There was no risk in signing the Guarantee Documentation in that there was more than sufficient value in each of the pharmacy businesses to cover the amounts being borrowed from the Plaintiff;
- (ii) The Plaintiff was supportive of the business and that the Plaintiff was knowledgeable about the pharmacy businesses and knew that if there was a sale of any of the pharmacy businesses related to the Guarantee Documentation, that the Plaintiff would provide financing to any person who was successful, experienced in the industry and a legitimate purchaser;
- (iii) The Plaintiff knew but did not tell the Defendant or disclose fundamentally material information that:

- (a) the Plaintiff was intending to change its business model and no longer would be financing pharmacy businesses; and,
 - (b) the Plaintiff regarded the loans being made to pharmacy businesses as high-risk loans for which the Defendant was asked to sign Guarantee Documentation.
- 6. If the Defendant had been told about the material facts pleaded herein and the risks associated with signing the Guarantee Documentation, he would never have signed the Guarantee Documentation and the Plaintiff knew or ought to have known that to be the case.
- 7. The aforesaid misrepresentations were material and designed to mislead the Defendant. The Plaintiff is accountable for such misrepresentations as set out above and has no entitlement to demand any money from the Defendant.
- 8. Cumulatively and in the alternative, the Defendant pleads that the account managers of the Plaintiff, Chris Graham, Steve Wasylyszyn and Dan Gilchrist (“Account Managers”) encouraged the Defendant to sell the pharmacy businesses in order to pay down the loans made by the Plaintiff.
- 9. The Defendant obtained written offers for in excess of \$3.35 million plus inventory with regard to the two of the pharmacy businesses, (i) SJ East Pharma Inc. for \$2.1 million plus inventory in April 2020; and (ii) Stoney Creek Pharma Inc. for \$1.25 million plus inventory in April 2020. These offers were obtained from corporations of Kyrollos Rofeal (“Kyrollos”) who was an experienced businessman and pharmacist who was in the

pharmacy business and owned a number of pharmacies. These sales, along with the sale of River Hill Pharmacy Ltd. (formerly Bless River Pharma Inc.) and St. Mary Theotokos Pharma Inc. business would have generated more than sufficient funds to pay the loans with regard to these four pharmacy businesses. The Plaintiff knew this. All the particulars of this are known to the Plaintiff.

10. The Defendant pleads that the Plaintiff knew the offers came from an experienced pharmacist in the business and a person who owned a number of pharmacy businesses. The Account Managers had represented to the Defendant that the Plaintiff would finance the purchaser, Kyrollos, of those businesses as the Account Managers were aware that he was a bona fide purchaser and the Account Managers were unaware of the Plaintiff's intention to get out of the business of financing pharmacy businesses.
11. Furthermore, at all material times, a principal of the Plaintiff, Daryl MacLellan ("Daryl"), wanted to obtain the benefit of the true value of these pharmacy businesses and other pharmacy businesses, directly or indirectly, all the particulars of which are known to the Plaintiff and unknown to the Defendant.
12. To accomplish this the Plaintiff decided to manufacture or connive a default of the loans involving the pharmacy businesses in which the Defendant was involved, that are the subject matter of this proceeding, and other pharmacy businesses all the particulars of which are known to the Plaintiff and unknown to the Defendant, so that the pharmacy businesses could be controlled and sold by a court appointed Receiver, at a price less than their true value.

13. The purpose of this court appointed receivership was to have the pharmacy businesses put up for sale in circumstances where the price would be adversely effected and the pharmacy businesses could be purchased at a deflated price through court proceedings. To accomplish this, the Plaintiff, in part, relied on an alleged cross-default provision. This was based on an incorrect interpretation of the Guarantee Documentation prepared and relied on by the Plaintiff as security for the loans made by the Plaintiff for all of the pharmacy businesses involving the Defendant. There was no cross-default provision that the Plaintiff was able to rely upon to manipulate or allege default as against the borrowers of the loans involving the Seven Corporations that are the subject matter of this action. The Plaintiff made an improper demand of the loans to thereby trigger enforcement rights including the appointment of a court appointed Receiver and the enforcement of the Guarantee Documentation.
14. The Plaintiff then took steps to enforce these loans. One of the steps it took was to have a court appointed Receiver appointed for these pharmacy businesses that are the subject matter of this action and other pharmacy businesses.
15. The purchaser's principal, Kyrollos intended to purchase a number of the pharmacy businesses with the cooperation and support of the Plaintiff. All the particulars of this are known to the Plaintiff and unknown to the Defendant.
16. This purchaser was encouraged by the Account Managers, to await the Plaintiff's review. However, the Account Managers advised the Defendant that these offers by Kyrollos' corporations were commercially reasonable sales at reasonable prices.

17. The Plaintiff thereby knew that these sales would pay a significant portion of the amounts borrowed by the pharmacy businesses from the Plaintiff, all the particulars of which are known to the Plaintiff and unknown to the Defendant.
18. However, even though the Account Managers were supportive of the approach taken by the Defendant, the Plaintiff delayed responding to the offers. The purchaser Kyrollos did not continue after approximately 3 to 4 months and thereafter invested his funds elsewhere.
19. The Account Managers were subsequently terminated by the Plaintiff when it completed its change in policy as they no longer required those employees who had experience in financing pharmacy businesses to work for the Plaintiff and to conceal the Plaintiff's wrongful conduct as set out herein.
20. This change in policy by the Plaintiff has made these assets less marketable and has rendered them less valuable, all the particulars of which are known to the Plaintiff and unknown to the Defendant. This was known and intended by the Plaintiff and is in breach of the Plaintiff's obligation to act lawfully and in good faith. The Plaintiff is accountable for its breach and wrongful conduct.
21. Cumulatively and in the further alternative, the Defendant states that the Plaintiff materially altered the transactions that are subject of the Guarantee Documentation and the basis upon which the Guarantee Documentation was provided.
22. If any money would be owing to the Plaintiff which is not admitted and expressly denied, as a result, the amount of any debt owed to the Plaintiff would have been reduced if the

Plaintiff had not acted wrongfully and improvidently on the sale of the assets that secured the amounts owed to the Plaintiff.

23. Cumulatively and in the further alternative, the Guarantee Documentation does not prohibit nor prevent the defence of innocent misrepresentation nor negligent misrepresentation, on which representations and omissions the Defendant relies.
24. The Defendant pleads and relies upon the right of set-off at law and equity including the defence of equitable set-off as a result of the negligence or, in the alternative, intentional conduct of the Plaintiff.
25. The Defendant is entitled to an accounting from the Plaintiff of the amount owed, if any, taking into account the amount that the Defendant is entitled to equitably set off from the amount claimed by the Plaintiff.
26. The Defendant asks that this action be dismissed without costs on a scale to be determined by this Honourable Court.

COUNTERCLAIM

27. The Plaintiff by Counterclaim, John Gerges (“Gerges”) claims as against the Defendants to the Counterclaim:
 - (a) a judgment declaring that JM Westview Pharma Inc. is not indebted to the Plaintiff;

- (b) in the alternative, an accounting of the amount owed by JM Westview Pharma Inc. to the Plaintiff;
- (c) a judgment declaring that Maple Medi Pharma Inc. is not indebted to the Plaintiff;
- (d) in the alternative, an accounting of the amount owed by Maple Medi Pharma Inc. to the Plaintiff;
- (e) a judgment declaring that River Hill Pharmacy Ltd. (formerly Bless River Pharma Inc.) is not indebted to the Plaintiff;
- (f) in the alternative, an accounting of the amount owed by River Hill Pharma Ltd. (formerly Bless River Pharma Inc.) to the Plaintiff;
- (g) a judgment declaring that St. Mary Theotokos Pharma Inc. is not indebted to the Plaintiff;
- (h) in the alternative, an accounting of the amount owed by St. Mary Theotokos Pharma Inc. to the Plaintiff;
- (i) a judgment declaring that Stoney Creek Pharma Inc. is not indebted to the Plaintiff;
- (j) in the alternative, an accounting of the amount owed by Stoney Creek Pharma Inc. to the Plaintiff;
- (k) a judgment declaring that Toronto Apothecary Pharma Inc. is not indebted to the Plaintiff;

- (l) in the alternative, an accounting of the amount owed by Toronto Apothecary Pharma Inc. to the Plaintiff;
- (m) a judgment declaring that Westway Holdings Inc. is not indebted to the Plaintiff;
- (n) in the alternative, an accounting of the amount owed by Westway Holdings Inc. to the Plaintiff;
- (o) a judgment declaring that there is no general cross-default provision in the Guarantee Documentation of the Plaintiff that is the subject matter of this action;
- (p) a judgment declaring that the Plaintiff breached the loan agreement with JM Westview Pharma Inc.;
- (q) a judgement declaring that the Plaintiff breached the loan agreement with Maple Medi Pharma Inc.;
- (r) a judgment declaring that the Plaintiff breached the loan agreement with River Hill Pharmacy Ltd. (formerly Bless River Pharma Inc.);
- (s) a judgment declaring that the Plaintiff breached the loan agreement with St. Mary Theotokos Pharma Inc.;
- (t) a judgment declaring that the Plaintiff breached the loan agreement with Stoney Creek Pharma Inc.;
- (u) a judgment declaring that the Plaintiff breached the loan agreement with Toronto Apothecary Pharma Inc.;

- (v) a judgment declaring that the Plaintiff breached the loan agreement with Westway Holdings Inc.;
 - (w) a judgment declaring that the above referred to Seven Corporations are bound by any judgment obtained in this proceeding;
 - (x) a judgment declaring that Gerges is not indebted to the Plaintiff;
 - (y) a judgment for an accounting with respect to any monies claimed by the Plaintiff and/or received by the Plaintiff;
 - (z) the costs of the counterclaim on partial indemnity basis or, in the alternative, on a substantial indemnity basis as against CWB Maxium Financial Inc. plus all applicable taxes; and,
 - (aa) prejudgment interest in accordance with section 128 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended;
 - (bb) post judgment interest in accordance with section 129 of the *Courts of Justice Act*;
 - (cc) Such further and other relief as to this Honourable Court may seem just.
28. Gerges repeats and relies upon the allegations in his Statement of Defence herein in support of the Counterclaim.
29. The Seven Corporations were put into receivership as a result of the steps taken by the Plaintiff;

30. Gerges states that there were other purchasers who were interested in buying pharmacy businesses including Essam Siha for the Apothecary Shop, Suzanne Morcos for the Riverhill Pharmacy, Khan Qaisar for the Old Walkerville Pharmacy and Samir Shenoda for the JM Westview Pharma Inc., as well as the seven pharmacy businesses that Kyrollos had offered to purchase.
31. The Guarantee Documentation states that the pharmacy industry is a small, well-known industry to those involved in it and the conduct of the Plaintiff adversely affected the reputation of these pharmacy businesses and the market for these Seven Corporations and other pharmacy businesses in which Gerges was involved.
32. The Plaintiff knew that its conduct would adversely and significantly affect the value of the pharmacy businesses financed by the Plaintiff, all the particulars of which are known to the Plaintiff and unknown to Gerges.
33. Gerges states that the conduct of the Plaintiff was dishonest performance of the agreements made with Gerges and each of the Seven Corporations for the sale and financing of these pharmacy businesses.
34. Gerges claims that the Seven Corporations are entitled to set off the amounts of money that would have been received by the Plaintiff on the sales of the pharmacy businesses had the Plaintiff acted providently and had it followed the representations made by the Account Managers with regard to the sale of the pharmacy businesses. Gerges seeks a declaratory judgment that the Seven Corporations were not indebted to the Plaintiff or if

owing a debt which is not admitted but is denied, that the debt be reduced accordingly.

Gerges pleads and relies upon equitable set-off.

35. Gerges asks for leave *nun pro tunc*, if leave is required, to commence the action as against the Seven Corporations in receivership. However, the Seven Corporations are joined as parties to this action only for the purpose of obtaining declaratory relief that they are not indebted to the Plaintiff or that they are indebted to the Plaintiff for an amount far less than the amounts claimed in this proceeding. As a result, the declaratory relief sought is only for the benefit of the Seven Corporations that are the parties to this Counterclaim. No costs, damages, property or other such relief is claimed from these Seven Corporations that are made parties for the purpose of the declaratory relief sought.
36. The Seven Corporations are necessary parties to this proceeding.
37. Gerges states that the proper venue of this Claim and Counterclaim is Toronto.

May 31, 2021

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Defendant by Counterclaim

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Defendant by Counterclaim

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Defendant by Counterclaim

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Defendant by Counterclaim

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Defendant by Counterclaim

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Defendant by Counterclaim

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Defendant by Counterclaim

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Lawyer for the Receiver, msi Spergel inc.

CWB MAXIMUM FINANCIAL INC.
Plaintiff

v.

JOHN GERGES
Defendant
Court File No. CV-21-00000990-0000

ONTARIO
SUPERIOR COURT OF JUSTICE
Proceeding commenced at Milton

STATEMENT OF DEFENCE AND COUNTERCLAIM
JOHN GERGES

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Lawyers for the Defendant, Plaintiff by Counterclaim

Tab C

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., 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

APPROVAL AND VESTING 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, including Abu Seifein Brimley Pharma Inc. (the “**Debtor**”) for an order approving the sale transaction (the “**Transaction**”) contemplated by an agreement of purchase and sale (the “**Sale Agreement**”) between the Receiver and 2868783 Ontario Inc. (the “**Purchaser**”) dated September 24, 2021 and appended to the Third Report of the Receiver dated November 3, 2021

(the “**Third Report**”), and vesting in the Purchaser the Debtor’s right, title and interest in and to the assets described in the Sale Agreement (the “**Purchased Assets**”), was heard this day via Zoom due to the COVID-19 pandemic.

ON READING the Third Report and on hearing the submissions of counsel for the Receiver and counsel for the Purchaser, no one appearing for any other person on the service list, although properly served as appears from the affidavit of service, filed:

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

2. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the Sale Agreement by the Receiver, in its capacity as such or on behalf of the Debtor, as the case may be, is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

3. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver’s certificate to the Purchaser substantially in the form attached as Schedule A hereto (the “**Receiver’s Certificate**”), all of the Debtor’s right, title and interest in and to the Purchased Assets described as such in the Sale Agreement shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have

attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the “**Claims**”) including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by orders of this court in this proceeding; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; and (iii) those Claims listed on Schedule B hereto, as the case may be (all of which are collectively referred to as the “**Encumbrances**”, which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule C) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

4. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Receiver’s Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

5. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver’s Certificate, forthwith after delivery thereof.

6. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver is authorized and permitted to disclose and transfer to the Purchaser all human resources and payroll information in the Company’s records pertaining to the Debtor’s past and current employees, including personal

information of those employees listed on Schedule • to the Sale Agreement. The Purchaser shall maintain and protect the privacy of such information and shall be entitled to use the personal information provided to it in a manner which is in all material respects identical to the prior use of such information by the Debtor.

7. THIS COURT ORDERS that, notwithstanding:

- a. the pendency of these proceedings;
- b. any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- c. any assignment in bankruptcy made in respect of the Debtor;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

8. 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.

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

Schedule A – Form of Receiver’s Certificate

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

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

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

RECEIVER’S CERTIFICATE

RECITALS

A. Pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) dated November 25, 2020, January 26, 2021, February 3, 2021, April 8, 2021 and September 7, 2021, msi Spergel Inc. was appointed as the receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents, Abu Seifein Brimley Pharma Inc. (the “**Debtor**”).

B. Pursuant to an Order of the Court dated November 10, 2021, the Court approved the agreement of purchase and sale made as of September 24, 2021 (the “**Sale Agreement**”) between the Receiver, the Debtor and 2868783 Ontario Inc. (the “**Purchaser**”) and provided for

the vesting in the Purchaser of the Debtor's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ on _____ .

**msi Spergel Inc., in its capacity as Receiver of
the undertaking, property and assets of
Abu Seifein Brimley Pharma Inc., and not in
its personal capacity**

Per: _____
Name:
Title:

**Schedule B – Specific Claims to be deleted and expunged from the Purchased Assets
(non-limitative)**

- Any Kohl & Frisch Ltd. security registered under *Personal Property Security Act* (Ontario) (“PPSA”) file number 749448414.
- Any CWB Maxium Financial Inc. security registered under PPSA file number 748989027.
- Any McKesson Canada Corporation security register under PPSA file numbers 768503574 or 768503583.
- Including any assignment, as the case may be.

**Schedule C – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Purchased Assets**

(unaffected by the Vesting Order)

- Assumed Contracts (as defined in the Sale Agreement, as the case may be).

**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**

**APPROVAL AND VESTING ORDER
(2868783 Ontario Inc. and Abu Seifein Brimley Pharma Inc.
transaction)**

GOLDMAN SLOAN NASH & HABER LLP
480 University Avenue, Suite 1600
Toronto (ON) M5G 1V2

Brendan Bissell (LSO# 40354V)
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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, THE #
)
JUSTICE ———PATTILLO) THURSDAY, THE 12TH
)
DAY OF MONTH, 20YRAUGUST, 2021

B E T W E E N:

PLAINTIFF

Plaintiff

~~—and—~~

DEFENDANT

Defendant

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

APPROVAL AND VESTING 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 "~~Respondents, including Abu Seifein Brimley Pharma Inc. (the Debtor)~~") for an order approving the sale transaction (the "~~Transaction~~") contemplated by an agreement of purchase and sale (the "~~Sale Agreement~~") between the Receiver and ~~[NAME OF PURCHASER]~~2868783 Ontario Inc. (the "~~Purchaser~~") dated ~~[DATE]~~September 24, 2021 and appended to the Third Report of the Receiver dated ~~[DATE]~~November 3, 2021 (the "~~Third Report~~"), and vesting in the Purchaser the Debtor's right, title and interest in and to the assets described in the Sale Agreement (the "~~Purchased Assets~~"), was heard this day ~~at 330 University Avenue, Toronto, Ontario~~ via Zoom due to the COVID-19 pandemic.

ON READING the Third Report and on hearing the submissions of counsel for the Receiver, ~~[NAMES OF OTHER PARTIES APPEARING]~~, and counsel for the Purchaser, no one appearing for any other person on the service list, although properly served as appears from the affidavit of ~~[NAME]~~ sworn ~~[DATE]~~service, filed¹:

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

2. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved,² and the execution of the Sale Agreement by the Receiver³, in its capacity as such or on behalf of

¹ This model order assumes that the time for service does not need to be abridged. The motion seeking a vesting order should be served on all persons having an economic interest in the Purchased Assets, unless circumstances warrant a different approach. Counsel should consider attaching the affidavit of service to this Order.

² In some cases, notably where this Order may be relied upon for proceedings in the United States, a finding that the Transaction is commercially reasonable and in the best interests of the Debtor and its stakeholders may be

the Debtor, as the case may be, is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

2.3. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "Receiver's "Receiver's Certificate";"), all of the Debtor'sDebtor's right, title and interest in and to the Purchased Assets described as such in the Sale Agreement ~~[and listed on Schedule B hereto]~~⁴ shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims"⁵) including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Orderorders of the Honourable Justice [NAME] dated [DATE];this court in this proceeding; (ii)

~~necessary. Evidence should be filed to support such a finding, which finding may then be included in the Court's endorsement.~~

³ ~~In some cases, the Debtor will be the vendor under the Sale Agreement, or otherwise actively involved in the Transaction. In those cases, care should be taken to ensure that this Order authorizes either or both of the Debtor and the Receiver to execute and deliver documents, and take other steps.~~

⁴ ~~To allow this Order to be free standing (and not require reference to the Court record and/or the Sale Agreement), it may be preferable that the Purchased Assets be specifically described in a Schedule.~~

⁵ ~~The "Claims" being vested out may, in some cases, include ownership claims, where ownership is disputed and the dispute is brought to the attention of the Court. Such ownership claims would, in that case, still continue as against the net proceeds from the sale of the claimed asset. Similarly, other rights, titles or interests could also be vested out, if the Court is advised what rights are being affected, and the appropriate persons are served. It is the Subcommittee's view that a non-specific vesting out of "rights, titles and interests" is vague and therefore undesirable.~~

all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; and (iii) those Claims listed on Schedule ~~CB~~ hereto, as the case may be (all of which are collectively referred to as the ~~“Encumbrances”~~), which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule ~~DC~~) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

~~1. THIS COURT ORDERS that upon the registration in the Land Registry Office for the [Registry Division of {LOCATION}] of a Transfer/Deed of Land in the form prescribed by the Land Registration Reform Act duly executed by the Receiver][Land Titles Division of {LOCATION}] of an Application for Vesting Order in the form prescribed by the Land Titles Act and/or the Land Registration Reform Act⁶, the Land Registrar is hereby directed to enter the Purchaser as the owner of the subject real property identified in Schedule B hereto (the “Real Property”) in fee simple, and is hereby directed to delete and expunge from title to the Real Property all of the Claims listed in Schedule C hereto.~~

~~3.4.~~ THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds⁷ from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the ~~Receiver's~~Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale⁸, as if the Purchased Assets had not been sold and remained in the

~~⁶ Elect the language appropriate to the land registry system (Registry vs. Land Titles).~~

~~⁷ The Report should identify the disposition costs and any other costs which should be paid from the gross sale proceeds, to arrive at “net proceeds”.~~

~~⁸ This provision crystallizes the date as of which the Claims will be determined. If a sale occurs early in the insolvency process, or potentially secured claimants may not have had the time or the ability to register or perfect~~

possession or control of the person having that possession or control immediately prior to the sale.

4.5. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the ~~Receiver's~~Receiver's Certificate, forthwith after delivery thereof.

5.6. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver is authorized and permitted to disclose and transfer to the Purchaser all human resources and payroll information in the ~~Company's~~Company's records pertaining to the ~~Debtor's~~Debtor's past and current employees, including personal information of those employees listed on Schedule "●" to the Sale Agreement. The Purchaser shall maintain and protect the privacy of such information and shall be entitled to use the personal information provided to it in a manner which is in all material respects identical to the prior use of such information by the Debtor.

6.7. THIS COURT ORDERS that, notwithstanding:

- a. the pendency of these proceedings;
- b. any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- c. any assignment in bankruptcy made in respect of the Debtor;

~~proper claims prior to the sale, this provision may not be appropriate, and should be amended to remove this crystallization concept.~~

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

~~2. THIS COURT ORDERS AND DECLARES that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario).~~

~~7.8.~~ 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.

~~9. THIS COURT ORDERS that this order is effective as of its date and does not need to be issued and entered.~~

Schedule A – Form of Receiver’s Certificate

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

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

B E T W E E N:

~~PLAINTIFF~~

~~Plaintiff~~

~~—and—~~

~~DEFENDANT~~

~~Defendant~~

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

RECEIVER’S CERTIFICATE

RECITALS

A. Pursuant to ~~an Order of the Honourable [NAME OF JUDGE]~~Orders of the Ontario Superior Court of Justice (the ~~“Court”~~) dated ~~[DATE OF ORDER], [NAME OF~~

~~RECEIVER~~ November 25, 2020, January 26, 2021, February 3, 2021, April 8, 2021 and September 7, 2021, msi Spergel Inc. was appointed as the receiver (the "~~Receiver~~") of the undertaking, property and assets of ~~DEBTOR~~ the Respondents, Abu Seifein Brimley Pharma Inc. (the "~~Debtor~~").

B. Pursuant to an Order of the Court dated ~~[DATE]~~ November 10, 2021, the Court approved the agreement of purchase and sale made as of ~~[DATE OF AGREEMENT]~~ September 24, 2021 (the "~~Sale Agreement~~") between the Receiver—~~[, the Debtor]~~ and ~~[NAME OF PURCHASER]~~ 2868783 Ontario Inc. (the "~~Purchaser~~") and provided for the vesting in the Purchaser of the Debtor's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in ~~section 4 of~~ the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in ~~section 4 of~~ the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ ~~[TIME]~~ on _____ ~~[DATE]~~.

~~{NAME OF RECEIVER}~~, msi Spergel Inc., in
its capacity as Receiver of the undertaking,
property and assets of
~~{DEBTOR}~~, Abu Seifein Brimley Pharma Inc.,
and not in its personal capacity

Per: _____

Name:

Title:

Schedule B – ~~Purchased Assets~~

**Schedule C—Specific Claims to be deleted and expunged from ~~title to Real Property~~the
Purchased Assets (non-limitative)**

- Any Kohl & Frisch Ltd. security registered under *Personal Property Security Act* (Ontario) (“PPSA”) file number 749448414.
- Any CWB Maxium Financial Inc. security registered under PPSA file number 748989027.
- Any McKesson Canada Corporation security register under PPSA file numbers 768503574 or 768503583.
- Including any assignment, as the case may be.

**Schedule DC – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property Purchased Assets**

(unaffected by the Vesting Order)

➤ Assumed Contracts (as defined in the Sale Agreement, as the case may be).

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

APPROVAL AND VESTING ORDER
**(2868783 Ontario Inc. and Abu Seifein Brimley Pharma Inc.
transaction)**

GOLDMAN SLOAN NASH & HABER LLP
480 University Avenue, Suite 1600
Toronto (ON) M5G 1V2

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Joël Turgeon (LSO #80984R)
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Email: turgeon@gsnh.com

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

Tab E

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.)	WEDNESDAY, THE 10 TH
)	
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

APPROVAL AND VESTING 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, including Jubilee Property Investments Inc. (the “**Debtor**”) for an order approving the sale transaction (the “**Transaction**”) contemplated by an agreement of purchase and sale (the “**Sale Agreement**”) between the Receiver as vendor and George Chan, in trust for a company to be

incorporated, as purchaser (the “**Purchaser**”) dated September 24, 2021 and appended to the Third Report of the Receiver dated November 3, 2021 (the “**Third Report**”), and vesting in the Purchaser the Debtor’s right, title and interest in and to the assets described in the Sale Agreement (the “**Purchased Assets**”), was heard this day at 330 University Avenue, Toronto, by videoconference by reason of the COVID-19 pandemic.

ON READING the Third Report and on hearing the submissions of counsel for the Receiver and the Purchaser, 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:

1. THIS COURT ORDERS that the time for service of the motion record in respect of this motion and the Third Report is hereby abridged and validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with.
2. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the Sale Agreement by the Receiver, in its capacity as such or on behalf of the Debtor, as the case may be, is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.
3. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver’s certificate to the Purchaser substantially in the form attached as Schedule A hereto (the “**Receiver’s Certificate**”), all of the Debtor’s right, title and interest in and to the Purchased Assets described as such in the Sale Agreement, including those being real property as described in Schedule B hereto (as the case may be), shall vest absolutely in the Purchaser, free and clear

of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the “**Claims**”) including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by orders of this court in this proceeding; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; and (iii) those Claims listed on Schedule C hereto, as the case may be (all of which are collectively referred to as the “**Encumbrances**”, which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule D) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

4. THIS COURT ORDERS that upon the registration in the Land Registry Office for the Land Titles Division of York of an Application for Vesting Order in the form prescribed by the *Land Titles Act* and/or the *Land Registration Reform Act*, the Land Registrar is hereby directed to enter the Purchaser as the owner of the subject real property(ies) identified in Schedule B hereto (the “**Real Property**”) in fee simple, and is hereby directed to delete and expunge from title to the Real Property all of the Claims listed in Schedule C hereto.

5. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Receiver’s Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets

with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

6. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

7. THIS COURT ORDERS that, notwithstanding:

- a. the pendency of these proceedings;
- b. any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- c. any assignment in bankruptcy made in respect of the Debtor;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

8. 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.

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

Schedule A – Form of Receiver’s Certificate

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

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

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

RECEIVER’S CERTIFICATE

RECITALS

A. Pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) dated November 25, 2020, January 26, 2021, February 3, 2021, April 8, 2021 and September 7, 2021, msi Spergel Inc. was appointed as the receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents, including Jubilee Property Investments Inc. (the “**Debtor**”).

B. Pursuant to an Order of the Court dated November 10, 2021, the Court approved the agreement of purchase and sale made as of September 24, 2021 (the “**Sale Agreement**”) between the Receiver as vendor and George Chan, in trust for a company to be incorporated, as

purchaser (the “**Purchaser**”) and provided for the vesting in the Purchaser of the Debtor’s right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ on _____ .

msi Spergel Inc., in its capacity as Receiver of the undertaking, property and assets of Jubilee Property Investments Inc. and not in its personal capacity

Per: _____

Name:

Title:

Schedule B – Description of Purchased Assets being real property

PIN : 29374-0012 (LT)

Description: UNIT 12, LEVEL 1, YORK REGION CONDOMINIUM PLAN NO. 844 ; PT BLKS 1 & 2 PL 65M2203, PTS 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 36 & 37 65R16399, MORE FULLY DESCRIBED IN SCHEDULE 'A' OF DECLARATION LT970887 ; RICHMOND HILL; S/T TEMP EASE OVER PTS 3, 4 & 5 EXPROP PL YR1373702. and its appurtenant interest; subject to and together with easements as set out in Schedule C.

Schedule C – Registrations to be expunged from title

The following encumbrances registered on title to the property based on the parcel register for the same bearing land registry office 65 PIN 29374-0012 (LT):

Registration Number	Registered Instrument Type
LT866829	Notice of Lease
YR2756223	Transfer
YR2756224	Charge
YR3213464	Court Order
YR3232052	Condo Lien

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Purchased Assets**

(unaffected by the Vesting Order)

The following encumbrances registered on title to the property based on the parcel register for the same bearing land registry office 65 PIN 29374-0012 (LT):

Registration Number	Registered Instrument Type
R271592	Agreement
LT80581	Notice of Agreement
LT464993	Notice of Agreement
LT535014	Notice
LT890924	Notice
LT954114	Notice of Agreement
LT954836	Notice of Agreement
LT960449	Notice
LT970887	Condominium Declaration
LT973837	By-Law
LT973838	By-Law
LT973839	By-Law
LT1292989	Notice of Change of Address
65R31706	Plan Reference
YR1373702	Plan Expropriation
YR1769258	Notice of Change of Address
YR3232879	By-Law

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

APPROVAL AND VESTING ORDER
(George Chan and Jubilee Property Investments Inc.
transaction)

GOLDMAN SLOAN NASH & HABER LLP
480 University Avenue, Suite 1600
Toronto (ON) M5G 1V2

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

Tab F

Court File No. ———CV-20-00650853-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE ———MR.) WEEKDAY, THE #
JUSTICE ———CAVANAGH) WEDNESDAY, THE 10TH
DAY OF MONTH, 20YRNOVEMBER,
2021

B E T W E E N:

PLAINTIFF

Plaintiff

~~—and—~~

DEFENDANT

Defendant

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

APPROVAL AND VESTING 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 "Respondents, including Jubilee Property Investments Inc. (the **Debtor**)") for an order approving the sale transaction (the "**Transaction**") contemplated by an agreement of purchase and sale (the "**Sale Agreement**") between the Receiver as vendor and [NAME OF PURCHASER] (the "George Chan, in trust for a company to be incorporated, as purchaser (the **Purchaser**)") dated [DATE]September 24, 2021 and appended to the Third Report of the Receiver dated [DATE]November 3, 2021 (the "**Third Report**"), and vesting in the Purchaser the Debtor's right, title and interest in and to the assets described in the Sale Agreement (the "**Purchased Assets**"), was heard this day at 330 University Avenue, Toronto, Ontario by videoconference by reason of the COVID-19 pandemic.

ON READING the Third Report and on hearing the submissions of counsel for the Receiver, [NAMES OF OTHER PARTIES APPEARING], and the Purchaser, 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 [NAME] sworn [DATE]service, filed[†]:

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

[†] This model order assumes that the time for service does not need to be abridged. The motion seeking a vesting order should be served on all persons having an economic interest in the Purchased Assets, unless circumstances warrant a different approach. Counsel should consider attaching the affidavit of service to this Order.

~~1.2.~~ THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved,² and the execution of the Sale Agreement by the Receiver³, in its capacity as such or on behalf of the Debtor, as the case may be, is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

~~2.3.~~ THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "~~Receiver's~~ **Receiver's Certificate**"), all of the ~~Debtor's~~Debtor's right, title and interest in and to the Purchased Assets described as such in the Sale Agreement ~~and listed on, including those being real property as described in~~ Schedule B hereto⁴ (as the case may be), shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and

²~~In some cases, notably where this Order may be relied upon for proceedings in the United States, a finding that the Transaction is commercially reasonable and in the best interests of the Debtor and its stakeholders may be necessary. Evidence should be filed to support such a finding, which finding may then be included in the Court's endorsement.~~

³~~In some cases, the Debtor will be the vendor under the Sale Agreement, or otherwise actively involved in the Transaction. In those cases, care should be taken to ensure that this Order authorizes either or both of the Debtor and the Receiver to execute and deliver documents, and take other steps.~~

⁴~~To allow this Order to be free standing (and not require reference to the Court record and/or the Sale Agreement), it may be preferable that the Purchased Assets be specifically described in a Schedule.~~

whether secured, unsecured or otherwise (collectively, the "**Claims**"⁵)) including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by ~~the~~ Order/orders of the Honourable Justice [NAME] dated [DATE]; this court in this proceeding; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; and (iii) those Claims listed on Schedule C hereto, as the case may be (all of which are collectively referred to as the "**Encumbrances**"⁶), which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule D) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

3.4. THIS COURT ORDERS that upon the registration in the Land Registry Office for the ~~[Registry Division of {LOCATION} of a Transfer/Deed of Land in the form prescribed by the Land Registration Reform Act duly executed by the Receiver][Land Titles Division of {LOCATION}]~~ Land Titles Division of York of an Application for Vesting Order in the form prescribed by the *Land Titles Act* and/or the *Land Registration Reform Act*⁶, the Land Registrar is hereby directed to enter the Purchaser as the owner of the subject real property(ies) identified in Schedule B hereto (the "**Real Property**") in fee simple, and is hereby directed to delete and expunge from title to the Real Property all of the Claims listed in Schedule C hereto.

⁵The "Claims" being vested out may, in some cases, include ownership claims, where ownership is disputed and the dispute is brought to the attention of the Court. Such ownership claims would, in that case, still continue as against the net proceeds from the sale of the claimed asset. Similarly, other rights, titles or interests could also be vested out, if the Court is advised what rights are being affected, and the appropriate persons are served. It is the Subcommittee's view that a non-specific vesting out of "rights, titles and interests" is vague and therefore undesirable.

⁶~~Elect the language appropriate to the land registry system (Registry vs. Land Titles).~~

4.5. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds⁷ from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the ~~Receiver's~~Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale⁸, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

5.6. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the ~~Receiver's~~Receiver's Certificate, forthwith after delivery thereof.

~~6. THIS COURT ORDERS that, pursuant to clause 7(3)(e) of the Canada Personal Information Protection and Electronic Documents Act, the Receiver is authorized and permitted to disclose and transfer to the Purchaser all human resources and payroll information in the Company's records pertaining to the Debtor's past and current employees, including personal information of those employees listed on Schedule "●" to the Sale Agreement. The Purchaser shall maintain and protect the privacy of such information and shall be entitled to use the personal information provided to it in a manner which is in all material respects identical to the prior use of such information by the Debtor.~~

7. THIS COURT ORDERS that, notwithstanding:

a. the pendency of these proceedings;

⁷ ~~The Report should identify the disposition costs and any other costs which should be paid from the gross sale proceeds, to arrive at "net proceeds".~~

⁸ ~~This provision crystallizes the date as of which the Claims will be determined. If a sale occurs early in the insolvency process, or potentially secured claimants may not have had the time or the ability to register or perfect proper claims prior to the sale, this provision may not be appropriate, and should be amended to remove this crystallization concept.~~

- b. any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- c. any assignment in bankruptcy made in respect of the Debtor;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

~~8. THIS COURT ORDERS AND DECLARES that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario).~~

9.8. 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.

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

Schedule A – Form of Receiver’s Certificate

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

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

B E T W E E N:

~~PLAINTIFF~~

Plaintiff

~~—and—~~

~~DEFENDANT~~

Defendant

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

RECEIVER’S CERTIFICATE

RECITALS

A. Pursuant to ~~an Order of the Honourable [NAME OF JUDGE] Orders~~ of the Ontario Superior Court of Justice (the "~~Court~~") dated ~~[DATE OF ORDER], [NAME OF RECEIVER]~~ November 25, 2020, January 26, 2021, February 3, 2021, April 8, 2021 and September 7, 2021, msi Spergel Inc. was appointed as the receiver (the "**Receiver**") of the undertaking, property and assets of ~~[DEBTOR]~~ the Respondents, including Jubilee Property Investments Inc. (the "**Debtor**").

B. Pursuant to an Order of the Court dated ~~[DATE]~~ November 10, 2021, the Court approved the agreement of purchase and sale made as of ~~[DATE OF AGREEMENT]~~ September 24, 2021 (the "**Sale Agreement**") between the Receiver ~~[Debtor]~~ and ~~[NAME OF PURCHASER]~~ as vendor and George Chan, in trust for a company to be incorporated, as purchaser (the "**Purchaser**") and provided for the vesting in the Purchaser of the Debtor's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in ~~section 4 of~~ the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in ~~section 4 of~~ the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ ~~[TIME]~~ on _____ ~~[DATE]~~.

~~{NAME OF RECEIVER}~~, msi Spergel Inc., in its capacity as Receiver of the undertaking, property and assets of ~~{DEBTOR}~~, Jubilee Property Investments Inc. and not in its personal capacity

Per: _____

Name:

Title:

Schedule B – Description of Purchased Assets being real property

~~Schedule C — Claims to be deleted and expunged from title to Real Property~~

PIN : 29374-0012 (LT)

Description: UNIT 12, LEVEL 1, YORK REGION CONDOMINIUM PLAN NO. 844 ; PT
BLKS 1 & 2 PL 65M2203, PTS 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 36 & 37
65R16399, MORE FULLY DESCRIBED IN SCHEDULE 'A' OF
DECLARATION LT970887 ; RICHMOND HILL; S/T TEMP EASE OVER PTS
3, 4 & 5 EXPROP PL YR1373702. and its appurtenant interest; subject to and
together with easements as set out in Schedule C.

Schedule C – Registrations to be expunged from title

The following encumbrances registered on title to the property based on the parcel register for the same bearing land registry office 65 PIN 29374-0012 (LT):

<u>Registration Number</u>	<u>Registered Instrument Type</u>
<u>LT866829</u>	<u>Notice of Lease</u>
<u>YR2756223</u>	<u>Transfer</u>
<u>YR2756224</u>	<u>Charge</u>
<u>YR3213464</u>	<u>Court Order</u>
<u>YR3232052</u>	<u>Condo Lien</u>

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property Purchased Assets**

(unaffected by the Vesting Order)

The following encumbrances registered on title to the property based on the parcel register for the same bearing land registry office 65 PIN 29374-0012 (LT):

<u>Registration Number</u>	<u>Registered Instrument Type</u>
<u>R271592</u>	<u>Agreement</u>
<u>LT80581</u>	<u>Notice of Agreement</u>
<u>LT464993</u>	<u>Notice of Agreement</u>
<u>LT535014</u>	<u>Notice</u>
<u>LT890924</u>	<u>Notice</u>
<u>LT954114</u>	<u>Notice of Agreement</u>
<u>LT954836</u>	<u>Notice of Agreement</u>
<u>LT960449</u>	<u>Notice</u>
<u>LT970887</u>	<u>Condominium Declaration</u>
<u>LT973837</u>	<u>By-Law</u>
<u>LT973838</u>	<u>By-Law</u>
<u>LT973839</u>	<u>By-Law</u>
<u>LT1292989</u>	<u>Notice of Change of Address</u>
<u>65R31706</u>	<u>Plan Reference</u>
<u>YR1373702</u>	<u>Plan Expropriation</u>
<u>YR1769258</u>	<u>Notice of Change of Address</u>
<u>YR3232879</u>	<u>By-Law</u>

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

APPROVAL AND VESTING ORDER
(George Chan and Jubilee Property Investments Inc.
transaction)

GOLDMAN SLOAN NASH & HABER LLP
480 University Avenue, Suite 1600
Toronto (ON) M5G 1V2

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Joël Turgeon (LSO #80984R)
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Email: turgeon@gsnh.com

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

Tab G

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.)	WEDNESDAY, THE 10 TH
)	
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

APPROVAL AND VESTING 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, including JG Windsor Inc. (the “**Debtor**”) for an order approving the sale transaction (the “**Transaction**”) contemplated by an agreement of purchase and sale (the “**Sale Agreement**”) between the Receiver as vendor and George Chan, in trust for a company to be incorporated, as purchaser

(the “**Purchaser**”) dated October 6, 2021 and appended to the Third Report of the Receiver dated November 3, 2021 (the “**Third Report**”), and vesting in the Purchaser the Debtor’s right, title and interest in and to the assets described in the Sale Agreement (the “**Purchased Assets**”), was heard this day at 330 University Avenue, Toronto, by videoconference by reason of the COVID-19 pandemic.

ON READING the Third Report and on hearing the submissions of counsel for the Receiver and the Purchaser, 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:

1. THIS COURT ORDERS that the time for service of the motion record in respect of this motion and the Third Report is hereby abridged and validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with.
2. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the Sale Agreement by the Receiver, in its capacity as such or on behalf of the Debtor, as the case may be, is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.
3. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver’s certificate to the Purchaser substantially in the form attached as Schedule A hereto (the “**Receiver’s Certificate**”), all of the Debtor’s right, title and interest in and to the Purchased Assets described as such in the Sale Agreement, including those being real property as described in Schedule B hereto (as the case may be), shall vest absolutely in the Purchaser, free and clear

of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the “**Claims**”) including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by orders of this court in this proceeding; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; and (iii) those Claims listed on Schedule C hereto, as the case may be (all of which are collectively referred to as the “**Encumbrances**”, which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule D) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

4. THIS COURT ORDERS that upon the registration in the Land Registry Office for the Land Titles Division of Essex of an Application for Vesting Order in the form prescribed by the *Land Titles Act* and/or the *Land Registration Reform Act*, the Land Registrar is hereby directed to enter the Purchaser as the owner of the subject real property(ies) identified in Schedule B hereto (the “**Real Property**”) in fee simple, and is hereby directed to delete and expunge from title to the Real Property all of the Claims listed in Schedule C hereto.

5. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Receiver’s Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets

with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

6. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

7. THIS COURT ORDERS that, notwithstanding:

- a. the pendency of these proceedings;
- b. any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- c. any assignment in bankruptcy made in respect of the Debtor;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

8. 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.

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

Schedule A – Form of Receiver’s Certificate

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

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

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

RECEIVER’S CERTIFICATE

RECITALS

A. Pursuant to Orders of the Ontario Superior Court of Justice (the “**Court**”) dated November 25, 2020, January 26, 2021, February 3, 2021, April 8, 2021 and September 7, 2021, msi Spergel Inc. was appointed as the receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents, including JG Windsor Inc. (the “**Debtor**”).

B. Pursuant to an Order of the Court dated November 10, 2021, the Court approved the agreement of purchase and sale made as of October 6, 2021 (the “**Sale Agreement**”) between the Receiver as vendor and George Chan, in trust for a company to be incorporated, as purchaser

(the “**Purchaser**”) and provided for the vesting in the Purchaser of the Debtor’s right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ on _____ .

msi Spergel Inc., in its capacity as Receiver of the undertaking, property and assets of JG Windsor Inc. and not in its personal capacity

Per: _____
Name:
Title:

Schedule B – Description of Purchased Assets being real property

PIN : 01212-0549 (LT)

Description: PT LT 97; LTS 98, 99, 100 & 101, PL 1074; PT ALLEY, PL 1074 (CLOSED BY R988884) AS IN R1226023 DESIGNATED AS PTS 1, 2, 3, 4 & 8, PL 12R23679; S/T EASE OVER PT 4, PL 12R23679 AS IN R1018507E; S/T EASE OVER PT 8, PL 12R23679 AS IN R1018508E; S/T EASE OVER PTS 3, 4 & 8, PL 12R23679 AS IN CE364285; T/W EASE OVER PTS 5, 6 & 7, PL 12R23679 AS IN CE364285. SAVE & EXCEPT PARTS 1 - 4 PL 12R24118.; CITY OF WINDSOR, and its appurtenant interest; subject to and together with easements as set out in Schedule C.

Schedule C – Registrations to be expunged from title

The following encumbrances registered on title to the property based on the parcel register for the same bearing land registry office 12 PIN 01212-0549 (LT):

Registration Number	Registered Instrument Type
CE459283	Notice of Lease
CE659992	Transfer
CE659993	Charge
CE659994	Notice of Assignment of Rent
CE809923	Change of Name
CE809960	Transfer of Charge
CE809963	Notice of Assignment of Rent
CE822040	Transfer of Charge
CE822042	Notice of Assignment of Rent
CE992632	Court Order

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Purchased Assets**

(unaffected by the Vesting Order)

The following encumbrances registered on title to the property based on the parcel register for the same bearing land registry office 12 PIN 01212-0549 (LT):

Registration Number	Registered Instrument Type
R908079	Agreement
R1018507E	Transfer Easement
R1018508E	Transfer Easement
R1062929	Agreement
R1071261	Agreement
R1075392	Agreement
12R23679	Plan Reference
CE393790	Notice

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

	<div>ONTARIO SUPERIOR COURT OF JUSTICE COMMERCIAL LIST Proceeding commenced in TORONTO</div>
	<div>APPROVAL AND VESTING ORDER (George Chan and JG Windsor Inc. transaction)</div>
	<div>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 Joël Turgeon (LSO #80984R) Tel: (416) 597-6486 Email: turgeon@gsnh.com Lawyers for msi Spergel Inc. in its capacity as court-appointed receiver of the Respondents</div>

Tab H

Court File No. ———CV-20-00650853-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE ———MR.) WEEKDAY, THE #
)
JUSTICE ———CAVANAGH) WEDNESDAY, THE 10TH
)
DAY OF MONTH, 20YRNOVEMBER,
2021

B E T W E E N:

PLAINTIFF

Plaintiff

~~—and—~~

DEFENDANT

Defendant

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

APPROVAL AND VESTING 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 "Respondents, including JG Windsor Inc. (the "Debtor")") for an order approving the sale transaction (the "**Transaction**") contemplated by an agreement of purchase and sale (the "**Sale Agreement**") between the Receiver as vendor and [NAME OF PURCHASER] (the "George Chan, in trust for a company to be incorporated, as purchaser (the "Purchaser")") dated [DATE]October 6, 2021 and appended to the Third Report of the Receiver dated [DATE]November 3, 2021 (the "**Third Report**"), and vesting in the Purchaser the Debtor's right, title and interest in and to the assets described in the Sale Agreement (the "**Purchased Assets**"), was heard this day at 330 University Avenue, Toronto, Ontario by videoconference by reason of the COVID-19 pandemic.

ON READING the Third Report and on hearing the submissions of counsel for the Receiver, [NAMES OF OTHER PARTIES APPEARING], and the Purchaser, 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 [NAME] sworn [DATE]service, filed[†]:

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

[†] This model order assumes that the time for service does not need to be abridged. The motion seeking a vesting order should be served on all persons having an economic interest in the Purchased Assets, unless circumstances warrant a different approach. Counsel should consider attaching the affidavit of service to this Order.

~~1.2.~~ THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved,² and the execution of the Sale Agreement by the Receiver³, in its capacity as such or on behalf of the Debtor, as the case may be, is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

~~2.3.~~ THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "~~Receiver's~~ **Receiver's Certificate**"), all of the ~~Debtor's~~Debtor's right, title and interest in and to the Purchased Assets described as such in the Sale Agreement ~~and listed on, including those being real property as described in~~ Schedule B hereto⁴ (as the case may be), shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and

²~~In some cases, notably where this Order may be relied upon for proceedings in the United States, a finding that the Transaction is commercially reasonable and in the best interests of the Debtor and its stakeholders may be necessary. Evidence should be filed to support such a finding, which finding may then be included in the Court's endorsement.~~

³~~In some cases, the Debtor will be the vendor under the Sale Agreement, or otherwise actively involved in the Transaction. In those cases, care should be taken to ensure that this Order authorizes either or both of the Debtor and the Receiver to execute and deliver documents, and take other steps.~~

⁴~~To allow this Order to be free standing (and not require reference to the Court record and/or the Sale Agreement), it may be preferable that the Purchased Assets be specifically described in a Schedule.~~

whether secured, unsecured or otherwise (collectively, the "**Claims**"⁵) including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by ~~the Order~~orders of ~~the Honourable Justice [NAME]~~ dated ~~[DATE]~~this court in this proceeding; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; and (iii) those Claims listed on Schedule C hereto, as the case may be (all of which are collectively referred to as the "**Encumbrances**"⁶), which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule D) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

3.4. THIS COURT ORDERS that upon the registration in the Land Registry Office for the ~~[Registry Division of {LOCATION}] of a Transfer/Deed of Land in the form prescribed by the Land Registration Reform Act duly executed by the Receiver]~~[Land Titles Division of {LOCATION}] Land Titles Division of Essex of an Application for Vesting Order in the form prescribed by the *Land Titles Act* and/or the *Land Registration Reform Act*⁶, the Land Registrar is hereby directed to enter the Purchaser as the owner of the subject real property(ies) identified in Schedule B hereto (the "**Real Property**") in fee simple, and is hereby directed to delete and expunge from title to the Real Property all of the Claims listed in Schedule C hereto.

⁵The "Claims" being vested out may, in some cases, include ownership claims, where ownership is disputed and the dispute is brought to the attention of the Court. Such ownership claims would, in that case, still continue as against the net proceeds from the sale of the claimed asset. Similarly, other rights, titles or interests could also be vested out, if the Court is advised what rights are being affected, and the appropriate persons are served. It is the Subcommittee's view that a non-specific vesting out of "rights, titles and interests" is vague and therefore undesirable.

⁶~~Elect the language appropriate to the land registry system (Registry vs. Land Titles).~~

4.5. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds⁷ from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the ~~Receiver's~~Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale⁸, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

5.6. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the ~~Receiver's~~Receiver's Certificate, forthwith after delivery thereof.

~~6. THIS COURT ORDERS that, pursuant to clause 7(3)(e) of the Canada Personal Information Protection and Electronic Documents Act, the Receiver is authorized and permitted to disclose and transfer to the Purchaser all human resources and payroll information in the Company's records pertaining to the Debtor's past and current employees, including personal information of those employees listed on Schedule "●" to the Sale Agreement. The Purchaser shall maintain and protect the privacy of such information and shall be entitled to use the personal information provided to it in a manner which is in all material respects identical to the prior use of such information by the Debtor.~~

7. THIS COURT ORDERS that, notwithstanding:

a. the pendency of these proceedings;

⁷ ~~The Report should identify the disposition costs and any other costs which should be paid from the gross sale proceeds, to arrive at "net proceeds".~~

⁸ ~~This provision crystallizes the date as of which the Claims will be determined. If a sale occurs early in the insolvency process, or potentially secured claimants may not have had the time or the ability to register or perfect proper claims prior to the sale, this provision may not be appropriate, and should be amended to remove this crystallization concept.~~

- b. any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- c. any assignment in bankruptcy made in respect of the Debtor;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

~~8. THIS COURT ORDERS AND DECLARES that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario).~~

9.8. 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.

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

Schedule A – Form of Receiver’s Certificate

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

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

B E T W E E N:

~~PLAINTIFF~~

Plaintiff

~~—and—~~

~~DEFENDANT~~

Defendant

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

RECEIVER’S CERTIFICATE

RECITALS

A. Pursuant to ~~an Order of the Honourable [NAME OF JUDGE] Orders~~ of the Ontario Superior Court of Justice (the "~~Court~~") dated ~~[DATE OF ORDER], [NAME OF RECEIVER]~~ November 25, 2020, January 26, 2021, February 3, 2021, April 8, 2021 and September 7, 2021, msi Spergel Inc. was appointed as the receiver (the "**Receiver**") of the undertaking, property and assets of ~~[DEBTOR]~~ the Respondents, including JG Windsor Inc. (the "**Debtor**").

B. Pursuant to an Order of the Court dated ~~[DATE]~~ November 10, 2021, the Court approved the agreement of purchase and sale made as of ~~[DATE OF AGREEMENT]~~ October 6, 2021 (the "**Sale Agreement**") between the Receiver ~~[Debtor] and [NAME OF PURCHASER]~~ as vendor and George Chan, in trust for a company to be incorporated, as purchaser (the "**Purchaser**") and provided for the vesting in the Purchaser of the Debtor's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in ~~section ● of~~ the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in ~~section ● of~~ the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ ~~[TIME]~~ on _____ ~~[DATE]~~.

~~{NAME OF RECEIVER}~~, msi Spergel Inc., in
its capacity as Receiver of the undertaking,
property and assets of
~~{DEBTOR}~~, JG Windsor Inc. and not in its
personal capacity

Per: _____
Name:
Title:

Schedule B – Description of Purchased Assets being real property

~~Schedule C — Claims to be deleted and expunged from title to Real Property~~

PIN : 01212-0549 (LT)

Description: PT LT 97; LTS 98, 99, 100 & 101, PL 1074; PT ALLEY, PL 1074 (CLOSED BY R988884) AS IN R1226023 DESIGNATED AS PTS 1, 2, 3, 4 & 8, PL 12R23679; S/T EASE OVER PT 4, PL 12R23679 AS IN R1018507E; S/T EASE OVER PT 8, PL 12R23679 AS IN R1018508E; S/T EASE OVER PTS 3, 4 & 8, PL 12R23679 AS IN CE364285; T/W EASE OVER PTS 5, 6 & 7, PL 12R23679 AS IN CE364285. SAVE & EXCEPT PARTS 1 - 4 PL 12R24118.; CITY OF WINDSOR, and its appurtenant interest; subject to and together with easements as set out in Schedule C.

Schedule C – Registrations to be expunged from title

The following encumbrances registered on title to the property based on the parcel register for the same bearing land registry office 12 PIN 01212-0549 (LT):

<u>Registration Number</u>	<u>Registered Instrument Type</u>
<u>CE459283</u>	<u>Notice of Lease</u>
<u>CE659992</u>	<u>Transfer</u>
<u>CE659993</u>	<u>Charge</u>
<u>CE659994</u>	<u>Notice of Assignment of Rent</u>
<u>CE809923</u>	<u>Change of Name</u>
<u>CE809960</u>	<u>Transfer of Charge</u>
<u>CE809963</u>	<u>Notice of Assignment of Rent</u>
<u>CE822040</u>	<u>Transfer of Charge</u>
<u>CE822042</u>	<u>Notice of Assignment of Rent</u>
<u>CE992632</u>	<u>Court Order</u>

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property Purchased Assets**

(unaffected by the Vesting Order)

The following encumbrances registered on title to the property based on the parcel register for the same bearing land registry office 12 PIN 01212-0549 (LT):

<u>Registration Number</u>	<u>Registered Instrument Type</u>
<u>R908079</u>	<u>Agreement</u>
<u>R1018507E</u>	<u>Transfer Easement</u>
<u>R1018508E</u>	<u>Transfer Easement</u>
<u>R1062929</u>	<u>Agreement</u>
<u>R1071261</u>	<u>Agreement</u>
<u>R1075392</u>	<u>Agreement</u>
<u>12R23679</u>	<u>Plan Reference</u>
<u>CE393790</u>	<u>Notice</u>

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

APPROVAL AND VESTING ORDER
(George Chan and JG Windsor Inc. transaction)

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

Joël Turgeon (LSO #80984R)
Tel: (416) 597-6486
Email: turgeon@gsnh.com

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

Tab I

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.)	WEDNESDAY, THE 10 TH
)	
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**”) 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 Third 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, 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 (term defined in the Third Report), plus applicable taxes, in respect of the completion of the administration of the Completed Estates (term defined below), 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, the whole subject to such prior steps as may be set out in the Third 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.

**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

RECEIVER'S CERTIFICATE OF COMPLETION

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.,
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

Tab J

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

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

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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

**SERVICE LIST
(as of November 3, 2021)**

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

ONTARIO
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COMMERCIAL LIST
Proceeding commenced in TORONTO

MOTION RECORD
(returnable November 10, 2021)

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